

HUDSON'S
BAY COMPANY

A 38/36

In the Privy Council

ON APPEAL FROM THE COURT OF APPEAL FOR THE
PROVINCE OF SASKATCHEWAN.

BETWEEN

THE GOVERNOR AND COMPANY OF ADVENTURERS
OF ENGLAND TRADING INTO HUDSON'S BAY,
(Defendant), Appellant.

AND

THE COUNCIL OF THE RURAL MUNICIPALITY
OF BRATT'S LAKE No. 129, AND OTHERS,
(Plaintiffs), Respondents.

Appellant's Case.

Respondents' Case.

Record of Proceedings.

Joint Appendix of Statutes.



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FOR APPELLANT.

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FOR RESPONDENTS.



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In the Privy Council.

ON APPEAL FROM THE COURT OF APPEAL FOR SASKATCHEWAN.

Between THE GOVERNOR AND COMPANY OF ADVENTURERS
OF ENGLAND TRADING INTO HUDSON'S BAY
(Defendant) - - - - - *Appellant.*

AND

10

THE COUNCIL OF THE RURAL MUNICIPALITY OF
BRATT'S LAKE, No. 129; THE COUNCIL OF THE RURAL
MUNICIPALITY OF REDBURN, No. 130; THE COUNCIL
OF THE RURAL MUNICIPALITY OF CHAPLIN, No. 164;
THE COUNCIL OF THE RURAL MUNICIPALITY OF
ABERNETHY, No. 186; THE COUNCIL OF THE RURAL
MUNICIPALITY OF CRAIK, No. 222; AND THE COUN-
CIL OF THE RURAL MUNICIPALITY OF NIPAWIN,
No. 487 (Plaintiffs) - - - - - *Respondents.*

Case for the Appellant,

20

THE GOVERNOR AND COMPANY OF ADVENTURERS OF ENGLAND TRADING INTO
HUDSON'S BAY.

1. The question in issue upon this appeal is the liability of the Appellant to pay a tax of 6½ cents an acre, called a surtax, charged against its lands in 1914 by Rural Municipalities in the Province of Saskatchewan under a Statute of the Legislature of that Province, Chapter 31 of 1912-13, and amendments thereto. By arrangement with the Attorney-General of the Province, the Respondent Municipalities, being six of those interested, brought actions for recovery of the surtax. The six actions were consolidated, and one defence was filed to them, Lamont, J., the Trial Judge, and the Court of Appeal have held that the Appellant is liable for this surtax.

Appendix
p. 18, l. 13--
p. 22.
Record
p. 130, l. 22--
p. 137.
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pp. 138, 139.
pp. 23-36
pp. 178, 190.

Record
pp. 65-67
p. 143, H. 30.
37

p. 115, H. 19.
21.

Appellant
p. 1, H. 21-32.

2. The Appellant was incorporated by Letters Patent granted by His Majesty King Charles the Second on the 2nd of May, 1670, whereby it was granted among other things the sole trade and commerce within the territories therein set forth, and all the lands, countries and territories on the coasts and confines therein mentioned. The Appellant continued to exercise the powers so granted until the Surrender of 1869, hereinafter mentioned.

3. The British North America Act, 1867 (30 Victoria, Chapter, 3, Section 146), provided that—

"It shall be lawful for the Queen by and with the advice of Her Majesty's Most Honourable Privy Council on address from the Houses of the Parliament of Canada to admit Rupert's Land and the North-Western Territory or either of them into the Union, on such terms and conditions in each case as are in the addresses expressed, and as the Queen thinks fit to approve, subject to the provisions of this Act, and the provisions of any Order in Council in that behalf shall have effect as if they had been enacted by the Parliament of the United Kingdom of Great Britain and Ireland."

Record
p. 99, H. 1-15.
c. 144, H. 1-18

4. The Rupert's Land Act, 1868 (31-32 Victoria (of the Imperial Parliament), (Chapter 105, Section 3), provided, in effect, that the Appellant might surrender and the Crown accept a surrender of all the Appellant's lands, territories, rights and privileges in Rupert's Land, upon such terms and conditions as should be agreed upon between Her Majesty and the Appellant; provided the surrender should not be accepted until such terms and conditions had been approved by Her Majesty in pursuance of Section 146 of The British North America Act, 1867.

p. 114, 1 30—
p. 122.
p. 144, H. 9-17.

5. By Deed dated the 19th of November, 1869, the Appellant surrendered to Her Majesty all rights, powers and authorities, and all lands and territories (except as mentioned in the terms and conditions) granted or purported to be granted to the Appellant by its said Charter in Rupert's Land or in any part of British North America or British Columbia, subject to the conditions set out in the Deed.

pp. 100-105.
p. 144, H. 17.
25.

6. By an Imperial Order in Council of the 23rd June, 1870, it was provided that Rupert's Land should be admitted into and become part of the Dominion of Canada on and after the 15th of July 1870, upon the terms and conditions therein set forth and contained in the Deed of Surrender.

p. 116, 1 33—
p. 117, 1 7.
p. 144, H. 29-
44.

7. Clauses 2, 3, and 4 of the Deed of Surrender provided that the Appellant should retain all posts or stations then actually possessed and occupied by it, and within twelve months after the acceptance of the surrender should select a block of land adjoining each post or station.

p. 117, H. 30-32.
p. 144, 1 41—
p. 146, 1 14.

Clause 5, 6, and 7 of the Deed provided that the Appellant might at any time within 50 years after the acceptance of the surrender claim in any township or district within an area therein described as the "fertile belt," in which land should be set out for settlement, grants of land not exceeding one-twentieth part of the land so set out.

Instead of and to satisfy this right of selection it was provided by the Dominion Lands Act, 35 Victoria, Chapter 23, that in every fifth township in the said "fertile belt" (a portion of the territory surrendered by the Appellant) in regular succession northerly from the International Boundary, the whole of Sections 8 and 26, and in every other township, the whole of Section 8, and the South half and the North-west quarter of Section 26 should be designated as the land of the Appellant, and that as each township should be surveyed, the title to the lands so designated should become vested in the Appellant. The various succeeding Statutes of Canada known as the Dominion Lands Act, contain similar provisions. A section contains 10 640 acres.

Appendix
p. 3, l. 20, p. 5
[13]
Record
p. 145, l. 22-
40.

Appendix
p. 3, l. 2—p. 7.
Record
p. 145, l. 40,
p. 146, l. 1.
Appendix
p. 3, l. 2-12.
Record
p. 145, l. 13-
19.

The lands of the Appellant upon which the surtax was charged were parts of the lands granted to or retained by it under the Order in Council, Deed of Surrender, and Statutes above mentioned.

8. Clause 11 of the Deed of Surrender is as follows:—

p. 115, l. 7-11

"The Company is to be at liberty to carry on its trade without hindrance in its corporate capacity, and no exceptional tax is to be placed upon the Company's land, trade or servants, nor any import duty on goods introduced by the said Company previously to such acceptance of the said Surrender."

9. The Province of Saskatchewan could not override or depart from the terms 20 of the Deed of Surrender. Moreover, Section 23 of the Saskatchewan Act, 4 and 5 Edward VII. (Canada), Chapter 42, under and by virtue of which the Province was constituted, provides that:—

"Nothing in this act shall in any way prejudice or affect the rights or properties of the Hudson's Bay Company as contained in the conditions under which that Company surrendered Rupert's Land to the Crown."

Appendix
p. 11, l. 1-4.

10. The Respondents are municipal corporations, organized and existing under the Rural Municipality Act, Chapter 87, of the Revised Statutes of Saskatchewan 1909, and amendments thereto.

Record
pp. 1, 4, 7, 10,
13, 15, l. 12.
16.
p. 23, l. 19-
20.

11. The material provisions of the legislation dealing both with ordinary 30 municipal taxes and with the surtax will be found in the Appendix of Statutes. Briefly, the surtax of 1914 was a charge of 6½ cents per acre assessed in addition to and separately from the ordinary general municipal land tax upon certain lands in organized rural municipalities as follows:—

Appendix
p. 19, l. 13—
p. 22.

1. The land of any owner or occupant not exceeding 320 acres which has less than one-quarter of its area under cultivation unless such owner or occupant is an actual resident on the said land, or resides upon a farm of an area of at least eighty acres situate within a distance of nine miles therefrom in a direct line exclusive of the width of road allowances crossed in the measurement, and owned solely and occupied by him, or on a farm of that 40 area and so situate, owned solely and occupied by his father, mother, son, daughter, brother or sister

Appendix
p. 20, l. 136—
p. 21, l. 15.

2. The land of any owner or occupant exceeding 320 acres, but not greater than 640 acres, which has less than one-quarter of its area under cultivation.

3. The land of any owner or occupant exceeding 640 acres, but not greater than 1,280 acres, which has less than one-half of its area under cultivation.

4. The land of any owner or occupant exceeding 1,280 acres, but not greater than 1,920 acres, which has less than one-half of its area under cultivation.

5. The land of any owner or occupant exceeding 1,920 acres. 10

Appendix
p. 30, ll. 28-30,
p. 19, ll. 30-34

There are provisions that land held under lease from the Crown for grazing purposes and the land of any person who owns or occupies not more than 40 acres in the municipality shall be exempt from the surtax.

12. The Appellant submits that upon the true construction of the surtax provisions, the surtax has not been effectively imposed.

Case,
Paragraph 8
and Record
p. 118, ll. 7-11

13. The Appellant further submits that the surtax is an "exceptional tax" within the meaning of Clause 11 of the Deed of Surrender.

14. In its ordinary meaning, the word "exceptional," as applied to a tax, may refer both to the nature of the tax (which would include its purpose) and to its incidence, and would aptly describe a tax which, in either of these respects, was out of the ordinary run of taxation in the country or district in question. It is submitted that there is nothing in the Deed of Surrender to justify any restriction upon the ordinary meaning of the word. 20

15. If, therefore, the surtax be exceptional either in its nature or in its incidence upon the lands of the Appellant, it is contrary to the terms of Clause 11 of the Deed. The Appellant submits that it is exceptional both in its nature and in its incidence.

16. Dealing first with the nature of the surtax, the Appellant submits that it is exceptional for the following reasons:—

(a) Its title, "surtax," designates it as an exception from the ordinary provincial or municipal taxation. The word appeared first in Canadian legislation in an Act to amend the Customs Tariff (1897), 3 Edward VII., Chapter 16, and was there applied to an extra tax of one-third of the ordinary duty imposed upon articles from a foreign country which treated Canada less favourably than other countries; 30

(b) The surtax is sharply distinguished from the ordinary general land taxation of the municipality

This ordinary general taxation is governed by Section 250 (a) of the Rural Municipality Act, which provides that all municipal taxes shall be levied equally upon all rateable land in the municipality, according to the assessed value of such land. Section 296 requires that this general tax shall be a tax at a uniform rate on the dollar.

Appendix
p. 14, ll. 4-6

Appendix
p. 10, ll. 12-19

- 10 The surtax is a wholly different kind of tax. It is not a tax at a uniform rate on the dollar, but at a uniform rate on the acre. It is not based upon value at all, but on acreage. The difference is accentuated by the fact that the value of the lands subject to the tax varies from \$1 to \$50 per acre. Moreover, the rate of the general land tax fluctuates in each year according to the amount of revenue required in that year; the surtax rate is fixed and unvarying.

Record
p. 53, l. 25—
p. 54, l. 12

The assessment rolls prepared for the surtax are separate and distinct from those for the general land tax.

Appendix
p. 14, l. 23-p.
15,
p. 20, ll. 31-35

The language of Section 323 (i), conferring upon the municipality the same powers of assessing, levying and collecting the surtax "as if the said surtax were part of the general municipal levy," shows that the surtax is not part of the general levy.

Appendix
p. 22, ll. 1-8

- 20 (c) Section 294 of the Act requires the municipal council to prepare in detail every year "an estimate of the probable expenditures of the municipality for the year," including the sum or sums required to repay any temporary loan or to meet any debenture coupons maturing during the year. Section 295 requires the levy upon all lands entered in the assessment roll of "such taxes at the uniform rate on the dollar as shall be deemed sufficient to meet the said estimate of expenditure," making due allowance for the non-payment of taxes.

Appendix
p. 16, ll. 8-10

Appendix
p. 16, ll. 12-19

The taxation thus provided for is the general land taxation of the municipality, and is expressly designed to cover all expenditure. The surtax, which is required to be levied "in addition to" this, is therefore altogether outside of and apart from the ordinary general municipal land taxation.

(d) The tax is not required for revenue.

- 30 (e) A tax upon land from which most of the land owners in the Province are or can become exempt is an unusual kind of tax. The provisions of this surtax legislation are such that the vast majority of landowners in the Province were exempt when it came into force, or were able to secure exemption by residence or cultivation.

p. 15, ll. 30-34
p. 20, l. 16—
p. 21, l. 16

Record
p. 71, ll. 15-23
p. 141.

p. 145, l. 23,
p. 143, l. 29,
p. 140, l. 20—
p. 147, l. 30.

p. 158, ll. 29-30.

p. 103, l. 20—
p. 100, l. 16.

p. 100 (4)—p.
100 (j) (col-
umns 1-6).

Case.

Paragraph 11.

- 40 (f) Another feature of the extraordinary nature of the legislation is to be found in the provisions as to cultivation. The owner or occupant of not more than 640 acres need cultivate only one-quarter to secure exemption, while the owner or occupant of more than 640 acres but not more than 1,920 acres must cultivate one-half, and the owner or occupant of over 1,920 acres cannot become exempt by any amount of cultivation.

Record
p. 88, l. 19.
p. 85, l. 5.

(g) The surtax is an unusual method of taxation. The only witness called upon this point said that there was no tax that closely resembled it, and that it was the only one of its type in existence.

17. The Appellant further submits that the tax is exceptional in its incidence upon the land of the Appellant.

p. 171, l. 40.
p. 174, l. 14.

18. The question here is not, as Lamont J., has treated it, one of the intention, still less of the good faith of the Provincial Legislature. It is whether the surtax is in fact exceptional in its incidence upon the land of the Appellant.

Appendix
p. 19, ll. 23-29.
Record
p. 150, ll. 11-15.

19. It is submitted that, in considering this point, each municipality must be looked at separately. The Statute does not impose the surtax. It simply authorizes and requires each municipality to assess and collect it. The proceeds of the surtax do not go into the Consolidated Revenue of the Province, but are taken directly by the municipality. Each municipality is thus a separate taxing unit. It is submitted, therefore, that if, in any given municipality, the surtax falls upon the Appellant alone, it is none the less an exceptional tax because it falls upon others in other parts of the Province. 10

If it be contended that this is not so, and that the Province is to be considered as a whole, this simply increases the Respondents' difficulty that the surtax, in that view, is not imposed by the Statute at all. Unless it can be said that there is a delegation to the municipalities of the power both to impose and collect the surtax, there is nothing; and further legislation would be necessary before the Appellant could be called upon to pay. 20

20. It is further submitted that a tax, considered in its incidence, is not necessarily to be considered exceptional within the meaning of Clause 11 only when the Appellant alone is charged with it. It cannot be laid down *a priori* that no tax can be exceptional to which one or more others are subject as well as the Appellant. The word used is "exceptional," not "exclusive." The question must be considered in each case with regard to the number of persons subject to the tax, and the proportion that number bears to the total number of landowners in the district under consideration. 30

21. Moreover, it is not, it is submitted, necessary in order that the Appellant should succeed, to establish that the exceptional incidence of the tax upon the Appellant's lands should be permanent. If, in any year or series of years, a tax be exceptional in its incidence upon the lands of the Appellant, it is none the less exceptional, and its imposition invalid because it may appear probable that it will at some future time, owing to changed circumstances, fall upon the lands of so many other persons besides the Appellant that it will no longer be possible to regard it as exceptional.

Haultain, C.J., says that "it is quite true that in actual practice the tax falls exceptionally heavily on" the Appellant, but that, because this is only an "accidental, non-essential, and transitory feature" of the tax as regards the Appellant, the tax is not exceptional within the meaning of Clause 11. The opinion of Elwood, J. A., upon the point is to the same effect. It is submitted that these opinions are erroneous.

Record
p. 180, l. 23,
24.
p. 180, l. 34-
35.
p. 188, l. 43,
p. 189, l. 23.

22. It is submitted further that the surtax upon holdings of more than 1,920 acres must be considered by itself, and apart from the surtax upon smaller holdings. While both are imposed by the same Act, yet the one is clearly distinct, and is distinguished by the Statute, from the other, since exemption from the latter can be secured by cultivation, while exemption from the former cannot. The one is designed to promote residence and cultivation, the other for some other purpose. In effect the municipal land taxation is of three distinct kinds: -

- (1) The general tax at a uniform rate on the dollar;
- (2) The surtax on uncultivated holdings of 1,920 acres and under,
- (3) The surtax on holdings of over 1,920 acres, whether cultivated or not.

23. The incidence of the surtax upon the land of the Appellant in the respondent municipalities in the year in question, 1914, was as follows: -

- 20 (1) In Chapun the land of the Appellant was charged with the surtax as the land of an owner of more than 1,920 acres, and was the only land in the municipality charged with the surtax. All other land in the municipality was exempt from the tax by reason of residence or cultivation. It was impossible for the Appellant to obtain exemption on this ground, since it owned more than 1,920 acres in the municipality. In this municipality, therefore, the Appellant was in fact, though not in name, singled out for taxation.
- 80 (2) In Nipawin the land of the Appellant was charged with the surtax as the land of the owner of more than 1,920 acres, and no exemption was open to it. The land of one other owner was so charged. The lands of two other owners were charged as the lands of an owner not exceeding 320 acres, and therefore entitled to acquire exemption by either residence or cultivation. There were 561 persons assessed upon the general assessment and tax roll.
- 40 (3) In Craik the land of the Appellant was charged with the surtax as the land of an owner of more than 1,920 acres, and there were four others whose lands were so charged. There were 565 persons on the general assessment and tax roll, and 115 on the surtax roll, all of whom, except the Appellant and the four above mentioned, could acquire exemption by residence or cultivation.

p. 83, l. 27-30
p. 128, l. 1-34
p. 147, l. 38.
p. 190 (b), l. 118
p. 192, l. 22-35.

p. 133, l. 23-
p. 139, l. 30
p. 147, l. 36.
p. 190 (c), l. 36

p. 147, l. 40.
p. 190 (A) l. 11.

Record
p. 147, l. 45
p. 150 (a), l. 24

(4) In Abernethy the land of the Appellant was charged with the surtax as the land of an owner of over 1,280 acres, and not over 1,920 acres. The Appellant was the only owner or occupant so charged, and there was no owner or occupant of more than 1,920 acres. There were 467 persons on the general assessment and tax roll, and 22 on the surtax roll.

p. 147, l. 44.
p. 150 (f) l. 8.

(5) In Reilburn the land of the Appellant was charged with the surtax as the land of an owner of over 640 acres, and not over 1,280 acres. There were 392 persons on the general assessment and tax roll, and 21 persons on the surtax roll.

p. 147, l. 47
p. 150 (g) l. 17

(6) In Bratt's Lake the land of the Appellant was charged with the surtax as the land of an owner of an area of 480 acres. There were 483 persons on the general assessment and tax roll, and 49 on the surtax roll. 10

p. 150, l. 23.
-p. 150 (j).

24. If, contrary to the Appellant's submission, each municipality be not considered separately in determining whether the surtax is exceptional in its incidence, but its incidence in all the 274 organised municipalities in the fertile belt is to be examined, the situation in 1914 is shown in detail in the schedule to the admissions.

25. Summarized, this situation is as follows .

p. 149, l. 20
27
p. 150, l. 35
17
p. 150 (a), l. 16

(1) There are 12 municipalities, of which Chaplin was one, in each of which the lands of the Appellant are the only lands charged with the surtax, 20 and they are so charged as the lands of an owner of over 1,920 acres. All other lands are exempt from the surtax by reason of residence or cultivation.

p. 149, l. 30
34.
p. 150, l. 36
11.
p. 150 (b) l. 17
p. 150 (d), l. 16

(2) There are 67 municipalities in each of which the lands of the Appellant are the only lands charged with the surtax as lands of an owner of over 1,920 acres. All other owners or occupants in these municipalities, inasmuch as they own or occupy less than 1,920 acres, can secure exemption by residence or cultivation.

p. 150, l. 13
25.
p. 150, l. 42—
p. 150.
a) l. 3.
p. 150 (d), l. 9.
p. 150 (e) l. 30.

(3) There are 46 municipalities, of which Nipawm was one, in each of which the lands of one other owner or occupant besides the Appellant are charged with the surtax as the lands of an owner or occupant of over 1,920 30 acres. In six of these this other owner is the Canadian Pacific Railway Company, whose lands are exempt from taxation by Statute.

p. 151, l. 10-
7.
p. 150 (a) l. 11.
1-4.
p. 150 (c) l. 31
p. 150 (g) l. 13

(4) There are 54 municipalities in each of which the lands of two other owners or occupants besides the Appellant are charged with the surtax as the lands of an owner or occupant of more than 1,920 acres. In eight of these, one of these other owners is the Canadian Pacific Railway Company.

(5) There are 25 municipalities in each of which the lands of three other owners or occupants besides the Appellant are charged with the surtax as the lands of an owner or occupant of more than 1,920 acres. In three of these one of these other owners is the Canadian Pacific Railway Company

(6) There are 18 municipalities, of which Craik was one, in each of which the lands of four other owners or occupants besides the Appellant are charged with the surtax as the land of owners or occupants of more than 1,920 acres.

(7) There are 14 municipalities with five other such owners or occupants,

(8) There are 11 municipalities with an average of seven other such owners or occupants.

The total area of the lands of the Appellant in the above 247 municipalities is 1,753,102 acres, and in none of these could the Appellant secure exemption from the surtax by cultivation or otherwise.

(9) In the remaining 24 municipalities in the fertile belt in which the surtax was charged for the year 1914, the lands of the Appellant are charged with the surtax as the lands of an owner of 1,920 acres or less.

The total area of lands of the Appellant in these 25 municipalities is 25,742 acres.

(10) In three municipalities no surtax was levied in the year 1914.

26. The total area of the Appellant's lands in the organized rural municipalities in the fertile belt is about 1,800,000 acres. They are about 1-26th of all the lands upon the general assessment rolls in these municipalities; 1-28th of all the lands on the general assessment rolls of the organized rural municipalities in the entire Province, 1/6th of all the lands charged with the surtax in the Province, and the lands of the Appellant charged with the surtax as lands of an owner or occupant of more than 1,920 acres are about 5-13ths of all the lands (excluding those of the Canadian Pacific Railway Company) so charged.

27 The result is that while, if the surtax had been uniform and general, only 1-28th of it would have fallen upon the Appellant, yet by reason of the exceptions and exemptions from uniform operation, of which the Appellant did not and could not obtain the benefit, the Appellant was in fact called upon to pay one-sixth of the whole surtax, and over one-third of the surtax on areas of over 1,920 acres.

28 Upon the facts above summarised it is submitted that, considered with regard to its incidence, the surtax is an exceptional tax upon the lands of the Appellant within the meaning of Clause 11 of the Deed of Surrender. Its effect is to tax the Appellant, and, substantially, the Appellant alone, because of the large areas of land which it holds, though these are the very lands granted to the Appellant under the Deed of Surrender.

Record
p. 102, l. 1-2.
p. 100 (a) 11.
9-13.
p. 100 (p) l. 14
p. 100 (k) 1.
3.
p. 102, l. 28-
40.
p. 100 (a) 11.
14-18.
p. 100 (k) 11. 4-
35.
p. 103, l. 20-
31.
p. 100 (a) 11.
19-23.
p. 100 (k) 1-20
p. 100 (j) 1. 7.
p. 104 l. 13-
20.
p. 100 (a) 11.
24-25.
p. 100 (i) 11.
8-21.
p. 104, l. 12-
17.
p. 100, l. 4-18.
p. 100, l. 1-8.
p. 104, l. 20-
38.
p. 107, l. 19-
20.
p. 100 (a) 11.
29-49.
p. 100 (j) 1. 22
p. 100 (j) 1.
22.
p. 100, l. 13-
24.
p. 100, l. 30-
38.
p. 100, l. 13-
17.
p. 100 (j) 11.
24, 25.
p. 100, l. 20-
p. 100.
l. 18.

20. The Appellant moreover submits that in judging whether the surtax is "exceptional" regard must be had to what would have been an exceptional tax at the date of the Deed of Surrender, namely, 1869. At that date the imposition of a surtax so as to exact a disproportionate contribution from the more wealthy tax-payers was unknown, and if any such proposal had been made in 1869 with the result that the Appellant owing to its exceptional circumstances, was required to make a disproportionate contribution to the Revenue, such a proposal would unquestionably, it is submitted, have been regarded as an "exceptional tax." The Appellant's contention is that it cannot be subjected to any "exceptional" tax in the sense above indicated.

Record
p. 170, ll. 35-40

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30. In view of the situation at the date of the Deed of Surrender and of the circumstances under which it was signed, it could never have been intended that the Appellant should be liable to be compelled to cultivate the lands granted to or retained by it, as a condition of retaining them, and to be penalised for not doing so, simply because of their extent. It is submitted that Clause 11 of the Deed of Surrender is apt to protect the Appellant against a tax imposed for such a purpose.

p. 118, ll. 3, 4

31. The Deed of Surrender constitutes a special contractual relationship between the Crown and the Appellant, and the jurisdiction of the Province of Saskatchewan to tax the land of the Appellant is limited by the terms of Clause 11

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It is submitted that the burden is upon the Respondents to show that the legislation in question falls within this limited jurisdiction, and affects the Appellant's lands.

p. 114, l. 20—
p. 122,
pp. 88-97

32. The Deed of Surrender was in the nature of a treaty between the Crown and the Appellant, whereby the Appellant transferred to the Crown its practically sovereign rights over a large territory, and to that extent subjected itself to other laws than its own. Clause 11 was inserted to protect the Appellant against possible abuse of the power which it was thus placing in other hands. The lands in question formed part of the consideration paid to the Appellant for what it was relinquishing.

It is submitted that the interpretation placed upon Clause 11 by the Courts below, if carried to its logical conclusion, would deprive the Appellant of the protection for which it stipulated, and enable the Provincial Legislature to destroy the interest of the Appellant in its lands, and to resume the consideration paid to the Appellant for the rights which the Province now enjoys.

Appendix
p. 1, ll. 16, 17

33. The Appellant further submits that the surtax is beyond the powers of the Province under The British North America Act. By Item 2 of Section 92 of that Act, the taxing powers of the Province are confined to—

"Direct taxation within the Province in order to the Raising of a Revenue for Provincial Purposes."

34 It has been pointed out above that the surtax is not imposed in order to the raising of a revenue for provincial, as distinct from municipal, purposes. The proceeds are taken by the municipality. They do not go to the Province. Even if the Province can delegate its taxing power to the municipalities, so that a tax imposed by a municipality for municipal purposes is within item 2, it is submitted that the surtax is not within this item. Case, Paragraph 19

35. The general taxation raised by the uniform rate is required, as already mentioned, to be sufficient to cover the whole of the estimated expenditure of the municipality for the year, including temporary loans and debenture coupons. Case, Paragraph 16 (c)

10 No probable expenditure has been left unprovided for by this general taxation. The surtax, therefore, is not required for any general municipal purposes, and no appropriation of it to any specific municipal purpose is made by the Act. The Appellant submits that it is clear upon the face of the legislation that the revenue from the surtax is not for any municipal purpose at all. If not, it is not within item 2 of Section. 92.

36 It is submitted that the Courts below, in holding that the municipalities would in some way take into account the revenue from the surtax in fixing the general uniform rate, have not given effect to the plain language of the Act. The Statute expressly requires that the surtax is to be levied "in addition to" the Record
p. 186, ll. 4-17
p. 181, l. 38—
p. 192, l. 34.
p. 184, ll. 1-46,
p. 187, l. 15—
p. 188,
l. 18.

20 general taxation, which, in its turn, is required to cover the whole of the estimated expenditure. The municipalities, therefore, cannot, without contravening the Statute, take the surtax into account in fixing the uniform rate. If they did, the uniform rate would no longer cover the whole of the estimated expenditure, and the surtax would be levied in reduction of, not in addition to it.

37 It is further submitted that, if the legislation upon its face shows that the surtax does not fall within the Provincial powers, which are limited to taxation for certain specified purposes, it is no answer to say, as the Courts below have said, that the Appellant has no concern with the purpose of the tax. p. 181, l. 30-34.
p. 188, ll. 28-30.

38 The Appellant submits that this appeal should be allowed, and the action dismissed, for the following, among other

REASONS.

- 1 Because the surtax legislation does not effectively impose the tax;
- 2 Because the language of Clause 11 of the Deed of Surrender should be given its natural meaning, and there is no ground for confining the prohibition therein contained to any particular kind of exceptionality;

3. Because the surtax, both in its nature and in its incidence, is an exceptional tax within the meaning of the said clause,
4. Because in construing the expression "exceptional tax" regard must be had to what would have been an exceptional tax at the date of the Deed of Surrender, namely, 1889;
5. Because even although the lower scales of the tax are applied generally to a large class of persons in which the Appellant cannot be included, namely, small landowners, the tax is applied exceptionally with far greater severity to a small class which must include, and in many cases consists exclusively of, the Appellant, and is therefore an exceptional tax as applied to the Appellant; 10
6. Because the surtax is directed against the trade of the Appellant in the development and sale of land, and is an exceptional tax specially directed against that trade;
7. Because the surtax is not imposed in order to the raising of a revenue for provincial purposes, and is beyond the powers of the Province.

JOHN SIMON,

WALLACE NESBITT

20

S. J. ROTHWELL,

HUGH C. BISCHOFF.

CHRISTOPHER C. ROBINSON

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In the Privy Council.

**ON APPEAL FROM THE COURT OF
APPEAL FOR SASKATCHEWAN.**

Between THE GOVERNOR AND COMPANY OF
ADVENTURERS OF ENGLAND TRADING
INTO HUDSON'S BAY (Defendant) *Appellant.*

AND

THE COUNCIL OF THE RURAL MUNICIPALITY OF
BRATT'S LAKE, No. 129; THE COUNCIL
OF THE RURAL MUNICIPALITY OF REDBURN,
No. 180; THE COUNCIL OF THE RURAL
MUNICIPALITY OF CHAPLIN, No. 184,
THE COUNCIL OF THE RURAL MUNICI-
PALITY OF ABERNETHY, No. 186; THE
COUNCIL OF THE RURAL MUNICIPALITY
OF CRAIK, No. 222; and THE COUNCIL
OF THE RURAL MUNICIPALITY OF
NIPAWIN, No. 487 (Plaintiffs) *Respondents*

Case for the Appellant,

THE GOVERNOR AND COMPANY OF ADVENTURERS
OF ENGLAND TRADING INTO HUDSON'S BAY

BISCHOFF, COXE, BISCHOFF & THOMPSON,

4, GREAT WINDMILL STREET, E.C. 2

Solicitors for the Appellant

64 of 1919

In the Privy Council

ON APPEAL

FROM THE COURT OF APPEAL FOR THE
PROVINCE OF SASKATCHEWAN

BETWEEN THE GOVERNOR AND COMPANY OF
ADVENTURERS OF ENGLAND TRADING
INTO HUDSON'S BAY (Defendant) APPELLANT

AND

THE COUNCIL OF THE RURAL MUNICIPALITY
OF BRATT'S LAKE No. 129, THE COUNCIL OF
THE RURAL MUNICIPALITY OF REDBURN
No. 130, THE COUNCIL OF THE RURAL
MUNICIPALITY OF CHAPLIN No. 164, THE
COUNCIL OF THE RURAL MUNICIPALITY
OF ABERNETHY No. 186, THE COUNCIL OF
THE RURAL MUNICIPALITY OF CRAIK
No. 222, and THE COUNCIL OF THE RURAL
MUNICIPALITY OF NIPAWIN No. 487 (Plaintiffs)

RESPONDENTS.



RESPONDENTS' CASE.

RESPONDENT'S CASE.

R.R.A. RD.

20 1 This is an appeal from the judgment of the Court of Appeal for
Saskatchewan dated the 21st day of December 1918, dismissing the appeal
against the judgment of the trial Judge, Lamont J., who on the 17th day of
July 1918 gave judgment in favour of the Respondents for the amount of the
taxes claimed against the Appellant. In the Court of Appeal reasons for
judgment were delivered by Haultain C.J.S., Newlands and Edwards JJ.A.,
all coming to the same conclusion, namely, the liability of the Appellant to pay
the taxes. The learned trial Judge, Lamont, J., went exhaustively into the
facts, and in so doing gave a comprehensive setting for a proper understanding
of the case.

P. 10

P. 5

Pp 179-180

Pp 361-374

30 2.—The issues raised on this appeal are

- (a) Is the tax sued for direct taxation within the province in order to the
raising of a revenue for provincial purposes, within the meaning of
subsection 2 of section 92 of the British North America Act 1867?

Subsection 2 of Section 92 is as follows:

92. In each province the legislature may exclusively make laws in

" relation to matters coming within the classes of subjects next hereinafter enumerated, that is to say

" 2. Direct taxation within the province in order to the raising " of a revenue for provincial purposes."

- (b) Was the tax validly imposed? the Appellants alleging that there was no specific appropriation of the moneys when collected and that provision had already been made in the ordinary general levy for the necessary expenditures of the Municipality?
- (c) Is the tax an "exceptional tax" within the meaning of Clause 11 of the Deed of Surrender, the formal document containing the terms on which the Hudson's Bay Company surrendered its lands and rights to the Dominion of Canada

Clause 11 of the Deed of Surrender is as follows

" 11 The Company is to be at liberty to carry on its trade without hindrance in its corporate capacity, and no exceptional tax is to be placed on the Company's land, trade or servants, nor any import duty on goods introduced by the said Company previously to such acceptance of said surrender "

3.- The facts of the case are as follows

(a) For the purposes of rural municipal self government, the province of Saskatchewan is divided into about 400 rural municipalities, each comprising (with a few exceptions) an area of land 36 miles square. The internal government of each Rural Municipality was, at the time of the commencement of this action regulated by the Rural Municipality Act, being chapter 89 of the Revised Statutes of Saskatchewan 1909, and amendments thereto. By Chapter 31 of the Session of 1912-13, the Legislature of Saskatchewan enacted amendments to the Rural Municipality Act, known as the surtax provisions, which are as follows

" 323a In section 323a to section 323b hereof unless a contrary intention appears the expression 'land under cultivation' shall mean and include all lands improved for any agricultural purposes such as cropped, ploughed, summer fallowed and garden land, fenced hay lands from which hay is cut annually and fenced lands actually used for pasture

" 323b In addition to the tax assessed under the provisions of section 252 hereof it shall be the duty of the Council of every rural municipality and it shall have power to annually assess, levy and collect a tax of six and one-quarter cents per acre hereinafter called a 'surtax' on all lands within the municipality made subject to the same as hereinafter set forth, provided however that the said assessment and levy shall first be made during the year 1914.

" 323c For the purpose of securing the information necessary to enable the assessor of the municipality to prepare a surtax roll as hereinafter provided the secretary treasurer of the municipality

" shall annually during the month of October commencing with the
 " year 1913 transmit to the owner or occupant of every parcel of land
 " assessed by the municipality as shown by the assessment roll for the
 " current year a statement to be filled by such owner or occupant
 " which statement shall be in such form as is prescribed by the
 " minister

" (2) Upon receipt of such statement it shall be the duty of the
 " person to whom it is directed to faithfully and directly enter therein
 " the information desired respecting his land whereupon he shall sign
 " the same in the presence of a witness and return it by post to the
 " secretary-treasurer not later than the fifteenth day of December.

" (3) In case any owner or occupant in filling said statement
 " makes therein any false declaration or statement of fact concerning
 " the particulars required respecting his land such owner or occupant
 " shall be liable on summary conviction to a fine not exceeding \$100
 " and costs

" (4) All such statements when received shall be filed by the
 " secretary for the use of the assessor of the municipality

" Provided that in case any owner or occupant of any land fails,
 " neglects or refuses to transmit to the secretary treasurer the said
 " statement or in case such statement as received by the secretary
 " treasurer is incomplete in any essential particular the assessor shall
 " include the land of such owner or occupant in the surtax roll and
 " such land shall be subject to the surtax unless it is struck from the
 " roll as hereinafter provided.

" And provided further that all land held under lease from the
 " Crown for grazing purposes shall be exempt from being included in
 " the said surtax roll

" 323d In the year 1914 and annually thereafter the assessor shall
 " prepare a separate assessment roll to be known as the surtax roll
 " which shall include all lands within the municipality subject to
 " a surtax as hereinafter provided and such roll shall be in such form
 " as is prescribed by the minister

" 323e The lands to be included in the surtax roll and to be subject
 " to the said surtax shall be

" 1 The land of any owner or occupant not exceeding 320 acres
 " which has less than one-quarter of its area under cultivation unless
 " such owner or occupant is an actual resident upon the said land

" 2 The land of any owner or occupant exceeding 320 acres but
 " not greater than 640 acres which has less than one-quarter of its
 " area under cultivation

" 3 The land of any owner or occupant exceeding 640 acres but
 " not greater than 1,280 acres which has less than one-half of its area
 " under cultivation

" 4 The land of any owner or occupant exceeding 1,280 acres but not greater than 1,920 acres which has less than one-half of its area under cultivation

" 5 The land of any owner or occupant exceeding 1,620 acres

" 322f In case any owner or occupant fails, neglects or refuses to fill in and return within the time prescribed the statement referred to in Section 323c hereof and by reason of such failure, neglect or refusal his land is included in the said surtax roll, he may have the same struck therefrom by appearing at a meeting of the council by himself or through an agent and satisfying the council that the said lands should not have been included in the said roll 10

(2) Any amendment or alteration made in the said roll in pursuance of the provisions of this section shall be initialed by the secretary treasurer and reeve of the municipality

" 323g A copy of the surtax roll shall be posted in the office of the secretary treasurer and shall be available for inspection and examination in the same manner and at the same time as the assessment roll of the municipality

" 323h The surtax roll shall contain a column in which shall be entered the amount of the surtax levied on the lands enumerated and described in the said roll and notice of the said tax shall be given in the ordinary tax notice of the municipality a column being provided for this purpose 20

" 323i Except as herein provided all the provisions of the Rural Municipality Act respecting the assessment, levy and collection of municipal taxes including penalties for non payment of taxes and provisions for enforcing payment of same shall mutatis mutandis apply to the said surtax in the same manner and to the same extent as if the said surtax were part of the general municipal levy and for these purposes the said surtax roll shall be deemed to be and taken as a part of the assessment and tax roll of the municipality 30

(b) In the year 1670, during the reign of His Late Majesty, Charles the Second a Company was incorporated by Royal Letters Patent under the name of "The Governor and Company of Adventurers of England trading into Hudson's Bay," the Company being popularly known as "The Hudson's Bay Company." To this Company wide and exclusive powers and privileges were granted

(c) In the year 1868, after taking the necessary preliminary steps, the Government of Canada and the Appellant Company entered into a Deed of Surrender whereby the Appellant Company surrendered its rights and privileges and most of its land upon the terms and conditions as therein stated. The Appellant Company, however still retained by this Deed of Surrender one-twentieth of the land set out for settlement in the Fertile Belt, the same to be claimed within fifty years thereafter. Part of the Province of Saskatchewan, namely, all South of the Northern branch of the Saskatchewan River is in the Fertile Belt.

(d) In the year 1905 part of the territory comprising Rupert's Land was organized into the Province of Saskatchewan by The Saskatchewan Act (chapter 4^o of 4-5 Edward VII Parliament of Canada). Section 23 thereof is

" Nothing in this Act shall in any way prejudice or affect the rights
 " or properties of the Hudson Bay Company as contained in the
 " conditions under which the Company surrendered Rupert's Land
 " to the Crown "

(e) In the year 1914 the Rural Municipalities in the Province of Saskatchewan assessed and levied pursuant to the surtax provisions aforesaid a tax of six and one quarter cents per acre on all lands which it was deemed were liable to pay this tax, inter alia, the lands of the Appellant Company, whose holdings are large. The assessments were made and taxes levied in the manner provided for in the Rural Municipality Act, and in the estimates of the year 1914 the money expected from the surtax was taken into consideration by the municipalities in so far as the available income and estimated expenditure were concerned.

P 6.
 P 70
 P 71 1, 18
 P 73, 7 90-4,
 P 74
 P 77 L 30-42
 P 78, 7, 137
 P 80, 1 137
 P 83, 1, 137

(f) The Appellant resisted payment, refusing to pay the amount of the taxes to any of the municipalities levying the same. As the Appellant owned lands in more than 200 rural municipalities and as the issuing of writs by all of these municipalities would have entailed much expense, six rural municipalities in which the Appellant owned lands conforming to the classifications mentioned in 323e of the surtax provisions were, by agreement between Counsel representing both parties, selected as Plaintiffs (now Respondents) the remaining municipalities being satisfied to abide by the Judgment rendered in these six cases. The desire of both parties was to test the validity of the enactment, and it was decided to select these six municipalities - types in themselves which would be fairly illustrative of the bearing of the surtax on the lands of the Hudson's Bay Company throughout Saskatchewan.

(g) The amount of land assessed and the taxes levied in each of the said six municipalities were as follows —

Municipality.	Number of acres.	Amount of taxes.
Bratt's Lake,	480	\$30 00
Redburn,	796	49 75
Abernethy,	1395	97 18
Craik,	6444	402 75
Chaplin,	8839	552 43
Nipawin,	10820.2	676 26

(h) These six actions were consolidated and one Defence delivered. The Appellant Company, while raising no objection to the way the assessing and levying of the tax was actually carried out, deny the power or right of the Respondents to make an assessment or levy of this tax on the grounds mentioned in paragraph 2 above.

Re FIRST ISSUE

4. In regard to the first issue, the Appellant denies and the Respondents affirm that the surtax is direct taxation within the province in order to the raising of a revenue for provincial purposes, and comes within Sub-section 2 of Section 92 of the British North America Act, 1867. Sub-section 2 of Section 92 is as follows:

"92. In each province the Legislature may exclusively make laws in relation to matters coming within the classes of subjects next hereinafter enumerated, that is to say:

"2. Direct taxation within the province in order to the raising of a revenue for provincial purposes."

That the tax is a direct tax seems evident on the authority of *Bank of Toronto v. Lambe*, 12 A.C., 575, at page 581.

That the tax is imposed to raise a revenue for provincial purposes seems equally clear from the decision of *Dow v. Black*, L.R. 6 P.C., 272, at page 282.

Re SECOND ISSUE

5. In regard to the second point at issue, the Appellant contends that this particular tax was not validly imposed, as there was no specific application or appropriation made in respect to the surtax moneys when levied and collected, and further that such moneys were not required for municipal purposes, as the same had been met by the ordinary taxation provided for by the Rural Municipality Act.

Sections 323b, 323a and 309 thereof are as follows —

"323b. In addition to the tax assessed under the provisions of Section 252 hereof it shall be the duty of the Council of every municipality and it shall have power to annually assess, levy and collect a tax of six and one-quarter cents per acre . . ."

"309. Any taxes or arrears of taxes due to the municipality or levied by it may be recovered by suit in the name of the Council as a debt due to the municipality, in which case the assessment roll shall be prima facie evidence of the debt."

"(2) For the purposes of this section all taxes shall be deemed to be due on the day on which the tax notices provided by Section 301 hereof were mailed as shown by the assessment roll."

"323i. Except as herein provided all the provisions of the Rural Municipality Act respecting the assessment, levy and collection of municipal taxes including penalties for non-payment of taxes and provisions for enforcing payment of same shall mutatis mutandis apply to the said surtax in the same manner and to the same extent as if the said surtax were part of the general municipal levy and for these purposes the said surtax roll shall be deemed to be and taken as a part of the assessment and tax roll of the municipality."

The Act has laid on the Council an obligation which it must fulfil, namely, of assessing, levying and collecting the tax. The Legislature has the power to impose this obligation—how, then, can the Appellant properly resist up to the stage of paying the tax? Any resistance or objection on the Appellant's part at this stage is premature. The Appellant must pay and the Respondent must collect the tax. Once the moneys are collected the Municipal Council becomes a trustee of these funds. Any improper disposition of these moneys would give rise to a right to object on the part of the Appellant, and also on the part of any other surtax payer, and they might be granted an
 10 injunction restraining any improper disposition. That is the first occasion when the Appellant might have a right to object. But the parties objecting must show that the moneys are not being properly disposed of.

6—Again, the Act has rendered the collection of the tax obligatory on the Council. When once the moneys are collected unless they are by direction allocated to a particular purpose, they would be presumed to be available for any of the legitimate purposes of the municipality.

7—Another way of looking at the matter is this. The Council is obliged to collect the moneys. Once collected the moneys belong to either the Provincial Legislature or the Council of the Rural Municipality as trustee for
 20 their proper disposition. The parliamentary estimates show the Provincial Government is not itself spending these moneys and when the Legislature with knowledge of the fact allows the municipalities to place these moneys in their estimates is not the Legislature by implication apportioning these moneys for the expenditures outlined by the municipalities in their estimates.

8—The proper interpretation of sections 204 and 205 of the Rural Municipality Act which can only be obtained according to the rules of interpretation by taking the whole Act will show that the Council in settling their probable expenditure will necessarily have before them revenues other than a uniform rate on the dollar which they are to strike under section 205,
 30 for example they will have before them (a) grants made to them for expenditure on highways by the Provincial Government. (b) any surplus on hand from the preceding year. (c) arrears of taxes from previous years due to the municipality. (d) license fees. (e) penalties for infraction of by-laws, etc. The evidence of the secretary-treasurers is that the surtax moneys were actually taken into account in making up the general estimates and levy.

9—Again, the estimates do not by any means represent all the money that is actually needed for improvements, but it simply represents what the Council deemed advisable to spend for a given year. No doubt if more funds were available there would be numerous places where such moneys could be
 40 well spent in improvements.

10—The Appellants' objection to these provisions is that while provision is made for the raising and collecting of the money no specific directions are given for its appropriation. The question is, therefore, are the provisions to be treated as null and void, or can it be reasonably inferred what the intention

11 69
 70
 P 71 L. 18
 P 72 L. 30-end
 11-00
 P 74
 P 77 L. 30 and 1
 11-00
 P 78 L. 1 37
 P 80 L. 1 37
 P 81 L. 1 35

was as to disposition of these moneys? The rules of interpretation favour the validity of the Act

See judgment of Lord Hobbhouse in *Salmon v Duncombe*, 11 A C 627 at page 634.

Judgment of Bowen, L.J., in *Curtis v Stovin*, 22 Q B D 513 at page 517.

Lord Lindley, L.J., in *Re Duke Buccleuch*, 15 P D, at page 96.

It must be reasonably presumed that when the Legislature conferred on the municipalities the power as well as the duty to levy and collect these taxes that the intention of the Legislature must have been that they would be appropriated for a legal purpose. Only two legal purposes can be inferred: one would be for the purpose of expenditure by the municipalities, the other for the purpose of expenditure by the Government itself. The latter is disproved by the fact that there is no provision to this effect by enactment, and moreover when the Legislature of Saskatchewan has intended that the taxes levied and collected by the Municipalities are to be expended by the Government they have expressly said so, e.g.

The Supplementary Revenue Act Chap. 37 R.S.S. 1909.

The Patriotic Aids Act Chap. 3 of 1914

The Patriotic Revenues Act Chap. 6 of 1918.

The Public (Supplementary) Revenues Act Chap. 3 of 1917.

The legal presumption therefore remaining is that the Legislature intended these taxes to be expended by the Municipal Councils for the purposes of the municipalities.

There is no contention between the Government of Saskatchewan and the municipalities over these taxes.

11 The contention of the Appellant that the tax is null and void for want of uniformity and equality cannot be maintained in this branch of the argument, though it may have a bearing in the next subsequent argument, when the question of "exceptional tax" is discussed.

See *Fortier v Lamb*, 25 S.C.R. 422, particularly the Judgment of Mr Justice Taschereau at page 429.

Re THIRD ISSUE.

12 The third point in issue is as to whether the surtax is an exceptional tax within the meaning of Section 11 of the Deed of Surrender.

Section 11 is as follows: "11 The Company is to be at liberty to carry on its trade without hindrance in its corporate capacity and no exceptional tax is to be placed on the Company's land trade or servants nor any import duty on goods introduced by the said Company previously to such acceptance of said surrender."

On the formation of the Province of Saskatchewan in 1905 by The Saskatchewan Act (chapter 42 of 4-5 Edward VII Parliament of Canada, provision was made for the preservation of the Appellant's rights.

Section 23 thereof is as follows: "23 Nothing in this Act shall in any way prejudice or affect the rights or properties of the Hudson's

" Bay Company as contained in the conditions under which that
 " Company surrendered Rupert's Land to the Crown "

In the Court of Appeal for Saskatchewan the Appellant contended " that
 the words 'exceptional tax' meant a tax that was different from the ordinary
 " method of taxation in force in either England or Canada at the date of the
 " Deed of Surrender " It can scarcely have been in the minds of the
 contracting parties that all the landowners save one of the Fertile Belt should
 be subject to the mode of present day taxation and that one alone be subject
 only to the taxation in vogue half a century or more ago—surely in such a
 10 case the one landowner (Appellant) would be subjected to an exceptional tax

13 The British North America Act 1867 was passed prior to the signing
 of the Deed of Surrender, so the Appellant had notice of the powers of the
 Federal and Provincial Parliaments in respect to taxation They also knew
 that in any progressive country there would be change and progress in
 taxation just the same as in other spheres of human activity The learned
 trial judge, it is submitted, has correctly interpreted the significance of the
 phrase 'no exceptional tax is to be placed on the Company's land,' which is
 " As I interpret the clause the representatives of the Company in
 " effect said to Her Majesty 'We are surrendering to you our
 20 " territories and our privileges on condition, *inter alia*, that certain
 " lands shall belong to us We know that once the surrender is
 " completed you will have unrestricted powers to levy taxes on
 " our land We are willing that these lands should bear their fair
 " and proportionate share of taxation whether federal or provincial
 " but we wish you to agree that there shall not be imposed upon our
 " lands a burden of taxation greater than that imposed upon the
 " lands of other owners '"

A decision of the Court *en banc* of the North West Territories is to
 this effect.

20 McGowan v Hudson's Bay Company, 5 Terr. L.R. 147

Newlands, J.A., citing Thetford Mines Town Corporation v Amalgamated
 Asbestos Corporation Limited (1916), 2 A.C. 588, as authority, takes the same
 view as the learned trial Judge Haultain, C.J.S., and Elwood, J.A., come
 to the same conclusion as Mr. Justice Newlands.

14 —But even accepting the Appellant's claim for the time being that
 a tax is exceptional within the meaning of the Deed of Surrender which does
 not conform to the principles or incidents of taxation recognized and established
 in 1870, it is submitted that the tax in question conforms to the principles
 and incidents of taxation recognized at that date. This is the view of
 40 Haultain, C.J.S.

Further in support of the view of Haultain, C.J.S., it may be stated that
 the guiding principle of taxation, namely, that taxes should be borne in
 accordance with ability to pay, was as much a recognized and established
 principle of taxation in 1870 as to-day It is true that there have been some
 modifications to meet changed conditions of business and social life, but the

¹ 185, L. 16-41

² 186, L. 1-16

³ 179, L. 22-32

⁴ 188, 189

⁵ 170, L. 38-41

⁶ 180, L. 1-62

principle still stands. This principle of ability to pay has in its development provided for (a) exemptions relative to ability to pay, (b) graduations relative to ability to pay

The Respondents submit that the Judgments of the learned trial Judge and the Judges of the Court of Appeal of Saskatchewan should be affirmed for the following among other

REASONS.

- (1) Because the surtax provisions are intra vires of the Legislature of Saskatchewan as the surtax is direct taxation within the province in order to the raising of a revenue for provincial purposes within the meaning of sub-section 2 of section 92 of the British North America Act 1867
- (2) Because the tax was validly imposed .
- (3) Because the surtax is not an exceptional tax within the meaning of and is not in any respect contrary to the terms of the Deed of Surrender.
- (4) The reasons appearing in the judgments of the Courts below
- (5) Because upon the facts and law applicable to the case the Respondents are entitled to succeed in this Appeal.

FRANK RUSSELL
W F. A. TURGEON
P M ANDERSON



64 of 1919
In the Privy Council.

ON APPEAL

FROM THE COURT OF APPEAL FOR THE
PROVINCE OF SASKATCHEWAN

BETWEEN

THE GOVERNOR AND COMPANY
OF ADVENTURERS OF ENGLAND
TRADING INTO HUDSON'S BAY
(Defendant) Appellant

AND

THE COUNCIL OF THE RURAL
MUNICIPALITY OF BRATT'S
LAKE No. 129 The Council of the
Rural Municipality of Redburn No. 139
The Council of the Rural Municipality
of Chaplin No. 164, The Council of the
Rural Municipality of Abernethy
No. 186 The Council of the Rural
Municipality of Craik No. 222 and
The Council of the Rural Municipality
of Nipawin No. 487 *(Plaintiffs) Respondents.*

CASE FOR RESPONDENTS.

In the Privy Council

ON APPEAL FROM THE COURT OF APPEAL FOR THE PROVINCE OF SASKATCHEWAN

BETWEEN

THE GOVERNOR AND COMPANY OF ADVENTURERS
OF ENGLAND TRADING INTO HUDSON'S BAY,
(Defendant) Appellant,

AND

THE COUNCIL OF THE RURAL MUNICIPALITY OF
BRATT'S LAKE NO 129; THE COUNCIL OF THE
RURAL MUNICIPALITY OF REDBURN No. 130, THE
COUNCIL OF THE RURAL MUNICIPALITY OF (HAP-
LIN NO 164, THE COUNCIL OF THE RURAL MUNICI-
PALITY OF ABERNETHY NO 186; THE COUNCIL OF
THE RURAL MUNICIPALITY OF CRAIK NO 222, AND
THE COUNCIL OF THE RURAL MUNICIPALITY OF
NIPAWIN NO 487,

(Plaintiffs) Respondents.

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In the Privy Council

ON APPEAL FROM THE COURT OF APPEAL FOR THE PROVINCE OF SASKATCHEWAN

BETWEEN

THE GOVERNOR AND COMPANY OF ADVENTURERS
OF ENGLAND TRADING INTO HUDSON'S BAY,
(Defendant), Appellant,

AND

THE COUNCIL OF THE RURAL MUNICIPALITY OF
BRATT'S LAKE NO. 129; THE COUNCIL OF THE
RURAL MUNICIPALITY OF REDBURN NO. 130; THE
COUNCIL OF THE RURAL MUNICIPALITY OF
CHAPLIN NO. 164; THE COUNCIL OF THE RURAL
MUNICIPALITY OF ABERNETHY NO. 186; THE COUN-
CIL OF THE RURAL MUNICIPALITY OF CRAIK NO.
222, AND THE COUNCIL OF THE RURAL MUNICIPAL-
ITY OF NIPAWIN NO. 487, *(Plaintiffs), Respondents.*

Record of Proceedings

In the Supreme Court

Judicial District of Regina

Between:

THE COUNCIL OF THE RURAL MUNICIPALITY OF
BRATT'S LAKE, NUMBER 129,

Plaintiff,

and

THE GOVERNOR AND COMPANY OF ADVENTURERS
OF ENGLAND TRADING INTO THE HUDSON'S BAY,

Defendant.

10

STATEMENT OF CLAIM.

1. The Rural Municipality of Bratt's Lake Number 129 is a body corporate, organized and existing under "The Rural Municipality Act," being Chapter 87 of the Revised Statutes of Saskatchewan, 1909, and amendments thereto. The Defendant is a body corporate duly incorporated by Letters Patent granted by His Late Majesty King Charles the Second in the twenty second year of his reign.

2. This action is brought by the Council of the said Municipality for and on behalf of the said Municipality of Bratt's Lake.

20 3. Under and by virtue of the provisions of the said "The Rural Municipality Act" and amendments thereto, and particularly Chapter 31 of the Statutes of Saskatchewan for 1912-13, and Chapter 46 of the Statutes of Saskatchewan, 1913, the Rural Municipality of Bratt's Lake Number 129 was given power and it became the duty of the plaintiff Council during the year 1914 to assess, levy and collect by proper procedure therefor, a tax (in the said Acts called a surtax) of six and one-quarter cents per acre on lands in the said Municipality which were, on the first day of December, 1913, not under cultivation, as follows:—

30 The land of any owner or occupant, exceeding 320 acres but not greater than 640 acres, which has less than one-quarter of its area under cultivation.

RECORDED

In the
Supreme
Court
Judicial
District of
Regina.
No. 1
Statement
of Claim of
the Plaintiff
vs. The Coun-
cil of the
Rural Muni-
cipality of
Bratt's Lake
No. 129

RECORD

In the
Supreme
Court,
Judicial
District of
Regina

No.
129
of
Claims
of
No
Value
(In
The
Case
of
The
Rural
Municipality
of
Bratt's Lake
No. 129)
(Continued)

4. By the said "The Rural Municipality Act" and amendments thereto, the expression 'Land under cultivation' is defined as meaning and including all lands improved for any agricultural purposes such as cropped, ploughed, summer-fallowed and garden land, fenced hay lands from which hay is cut annually and fenced lands actually used for pastures, such expression having reference to the condition of the land on the first day of December of the year prior to that in which the said surtax is imposed.

5 Prior to and on the said first day of December, 1913, and 10 continuously since the last said date, the defendant company has owned and now owns the following wild and unimproved lands which were not on the said first day of December, nor have they been at any time since, under cultivation within the meaning of the said Act and amendments thereto, all situate lying and being in the Province of Saskatchewan and more particularly in the Rural Municipality of Bratt's Lake Number 129, described as follows:—

The north east quarter of section eight (8), township thirteen (13), range twenty-one (21), containing one hundred and sixty acres

The north west quarter of section eight (8), township thirteen 20 (13), range twenty one (21), containing one hundred and sixty acres;

The south-west quarter of section eight (8), township thirteen (13), range twenty one (21), containing one hundred and sixty acres;

all west of the second meridian in the Province of Saskatchewan, comprising in all 480 acres.

6. The said land mentioned in paragraph 5 hereof had on the first day of December, 1913, and has had ever since the last said date, less than one-quarter of its area under cultivation, and became, was and is liable to the said tax of six and one-quarter cents per acre on the said land.

30 7 By reason of, and in fulfilment of the duty and exercise of the powers aforesaid, the Rural Municipality of Bratt's Lake, Number 129, duly assessed and levied during the year 1914 on the said land belonging to the defendant company, comprising as aforesaid 480 acres, the said tax of six and one-quarter cents per acre, which tax amounted for the said year 1914 to \$30.00

8. The said amount of \$30.00 assessed and levied as aforesaid in and for the year 1914 on the land of the defendant company in the said Rural Municipality, became due and payable by the defendant

company to the said Rural Municipality on or about the first day of November, 1914, and all things have happened, times elapsed and conditions been performed to entitle the said Rural Municipality to be paid the said amount by the defendant company, but the defendant company wrongfully has neglected and refused and still wrongfully neglects and refuses to pay the said amount or any part thereof.

RECORD

In the
Superior
Court
District of
Regina

No. 1
Mortgage
of Title of
the "City
of The Town
of the
Rural Municipality
of Regina
No. 129.
continued

9. THE PLAINTIFF CLAIMS:

- (a) Judgment for the sum of \$30.00;
- (b) Costs of this action.

10 Dated at Regina, in the Province of Saskatchewan, this 19th day of January, A D 1916

(Signed) ANDERSON, BAGSHAW, McNIVEN & FRASER,
Solicitors for the Plaintiff.

RECORD

In the
Supreme
Court,
Judicial
District of
Regina

No. 1
Statement
of Claims of
the Plaintiff
vs. The Coun-
cil of the
Rural Muni-
cipality of
Redburn
No. 130

In the Supreme Court

Judicial District of Regina

Between:

THE COUNCIL OF THE RURAL MUNICIPALITY OF
REDBURN, NUMBER 130,

Plaintiff,

and

THE GOVERNOR AND COMPANY OF ADVENTURERS
OF ENGLAND TRADING INTO THE HUDSON'S BAY,

10

Defendant.

STATEMENT OF CLAIM.

1. The Rural Municipality of Redburn No. 130 is a body corporate, organized and existing under "The Rural Municipality Act," being Chapter 87 of the Revised Statutes of Saskatchewan, 1909, and amendments thereto. The Defendant is a body corporate duly incorporated by Letters Patent granted by His Late Majesty King Charles the Second in the twenty second year of His reign.

2. This action is brought by the Council of the said Municipality for and on behalf of the said Municipality of Redburn.

20 3. Under and by virtue of the provisions of the said "The Rural Municipality Act" and amendments thereto, and particularly Chapter 31 of the Statutes of Saskatchewan for 1912-13, and Chapter 46 of the Statutes of Saskatchewan, 1913, the Rural Municipality of Redburn Number 130 was given power and it became the duty of the plaintiff Council during the year 1914 to assess, levy and collect by proper procedure therefor a tax (in the said Acts called a surtax) of six and one-quarter cents per acre on lands in the said Municipality which were on the first day of December, 1913, not under cultivation, as follows:—

30 A tax of six and one-quarter cents per acre on the land of any owner or occupant exceeding 640 acres but not greater than 1,280 acres, which has less than one-half of its area under cultivation.

4. By the said "The Rural Municipality Act" and amendments thereto the expression "land under cultivation" is defined as meaning and including all lands improved for any agricultural purposes such as cropped, ploughed, summer fallowed and garden land, fenced hay lands from which hay is cut annually and fenced lands actually used for

pastures, such expression having reference to the condition of the land on the first day of December of the year prior to that in which the said surtax is imposed.

5. Prior to and on the said first day of December, 1913, and continuously since the last said date the defendant company has owned and now owns the following wild and unimproved lands which were not on the said first day of December, nor have they been at any time since, under cultivation within the meaning of the said Act and amendments thereto, situate, lying and being in the Province of Saskatchewan and more particularly in the Rural Municipality of Redburn Number 130, described as follows:—

The west half of section eight (8), township thirteen (13), range twenty-four (24), containing three hundred and twenty acres (320),

The south-east quarter of section twenty-six (26), township thirteen (13), range twenty-four (24), containing one hundred and sixty acres (160),

The south-east quarter of section twenty-six (26), township thirteen (13), range twenty-two (22), containing one hundred and sixty (160) acres;

20 The north west quarter of section twenty-six (26), township thirteen (13), range twenty-two (22), containing one hundred and fifty-six acres (156);

all west of the second meridian in the Province of Saskatchewan, comprising in all seven hundred and ninety-six (796) acres.

6 The said land mentioned in paragraph 5 hereof had on the first day of December, 1913, and has had ever since the last said date less than one half of its area under cultivation, and became, was and is liable to the said tax of six and one-quarter cents per acre on the said land.

30 7. By reason of and in fulfilment of the duty and the exercise of the powers aforesaid, the Rural Municipality of Redburn Number 130 duly assessed and levied during the year 1914 on the said land belonging to the defendant company, comprising as aforesaid 796 acres, the said tax of six and one-quarter cents per acre, which tax amounted for the said year 1914 to \$49.75.

8. The said amount of \$49.75 assessed and levied as aforesaid in and for the year 1914 on the land of the defendant company, in the said

RECORDED

In the
Registry
Office
of the
District
of
Saskatchewan

No. 1
Saskatchewan
of Claims of
the Plaintiff
of the Cause
of the
Saskatchewan
Municipality of
Redburn
No. 130
in 1914

RECORD

In the
Supreme
Court,
Judicial
District of
Regina.

No. -
Statement
of Claims
of the Plaintiff
vs. The Defendant
of the
Rural Municipality
No. 28
Consolidated

Rural Municipality became due and payable by the defendant Company to the said Rural Municipality on or about the first day of November, 1914, and all things have happened, times elapsed and conditions been performed to entitle the said Rural Municipality to be paid the said amount by the defendant company, but the defendant company wrongfully has neglected and refused and still wrongfully neglects and refuses to pay the said amount or any part thereof

9. THE PLAINTIFF THEREFORE CLAIMS.

(a) Judgment for the sum of \$49 75;

(b) Costs of this action.

10

Dated at Regina, in the Province of Saskatchewan, this 20th day of January, A D. 1916.

(Signed) ANDERSON, BAGSHAW, McNIVEN & FRASER,
Solicitors for the Plaintiff

In the Supreme Court

Judicial District of Regina

Between.

THE COUNCIL OF THE RURAL MUNICIPALITY OF
CHAPLIN, NUMBER 164,

Plaintiff,

and

THE GOVERNOR AND COMPANY OF ADVENTURERS
OF ENGLAND TRADING INTO THE HUDSON'S BAY,

10

Defendant.

STATEMENT OF CLAIM.

1 The Rural Municipality of Chaplin Number 164 is a body corporate organized and existing under "The Rural Municipality Act," being Chapter 87 of the Revised Statutes of Saskatchewan, 1909, and amendments thereto. The defendant is a body corporate duly incorporated by Letters Patent granted by His Late Majesty King Charles the Second, in the twenty-second year of His reign.

2. This action is brought by the Council of the said Municipality for and on behalf of the said Municipality of Chaplin.

20 3. Under and by virtue of the provisions of the said "The Rural Municipality Act" and amendments thereto, and particularly Chapter 31 of the Statutes of Saskatchewan for 1912-13 and Chapter 46 of the Statutes of Saskatchewan, 1913, the Rural Municipality of Chaplin Number 164 was given power and it became the duty of the plaintiff Council during the year 1914 to assess, levy and collect by proper procedure therefor a tax (in the said Acts called a surtax) of six and one-quarter cents per acre on the following land:—

The land of any owner or occupant exceeding 1,920 acres.

30 4. On the first day of December, 1913, and continuously since the last said date the defendant Company has owned and now owns the following lands, all situate, lying and being in the Province of Saskatchewan, and more particularly in the Rural Municipality of Chaplin Number 164, described as follows:—

RECORD

in the
Supreme
Court,
Judicial
District of
Regina

No. 3
Statement
of Claim of
the Plaintiff
vs. The Coun-
cil of the
Rural Muni-
cipality of
Chaplin
No. 164

RECORD

§ 230
Supreme
Court,
Judicial
District of
Regina

No. 2
Statement
of Claim of
the Plaintiff
in the Court
of the
Bural Hal-
digan Tribe of
Christians
No. 230

All of section eight (8), township eighteen (18), range four (4), containing six hundred and forty acres,

Three-quarters of section twenty six (26), township seventeen (17), range four (4), containing four hundred and forty acres;

All of section eight (8), township seventeen (17), range four (4), containing six hundred and forty acres;

The south half of section twenty-six (26), township seventeen (17), range six (6), containing three hundred and twelve acres;

All of section eight (8), township seventeen (17), range six (6),
10 containing six hundred and forty acres;

Three-quarters of section twenty six (26), township sixteen (16), range (6), containing four hundred and eighty acres,

Three-quarters of section eight (8), township sixteen (16), range five (5), containing four hundred and eighty acres;

All of section eight (8), township sixteen (16), range six (6), containing six hundred and forty acres;

All of section eight (8), township sixteen (16), range four (4), containing six hundred and forty acres;

Three-quarters of section twenty-six (26), township eighteen
20 (18), range four (4), containing four hundred and seventy seven acres;

The north-west and south-east quarters of section twenty six (26), township seventeen (17), range five (5), containing three hundred and seven acres;

All of section eight (8), township eighteen (18), range five (5), containing six hundred and forty acres;

The south east quarter of section twenty six (26), township eighteen (18), range five (5), containing one hundred and fifty nine acres;

All of section-eight (8), township eighteen (18), range six (6),
30 containing six hundred and forty acres;

Three-quarters of section twenty-six (26), township eighteen (18), range six (6), containing four hundred and eighty acres;

Three-quarters of section twenty-six (26), township fifteen (15), range four (4), containing four hundred and eighty acres;

The south-east quarter of section twenty-six (26), township sixteen (16), range five (5), containing one hundred and four acres;

All of section eight (8), township sixteen (16), range five (5), containing six hundred and forty acres,

all west of the third meridian in the said Province and comprising in all 8,839 acres.

5. The said land mentioned in paragraph 4 hereof, became, was and is liable to the said tax of six and one-quarter cents per acre on the said land.

6. By reason of and in fulfilment of the duty and the exercise of the powers aforesaid the Rural Municipality of Chaplin Number 164 duly assessed and levied during the year 1914 on the said land belonging to the defendant Company, comprising as aforesaid 8,839 acres, the said tax of six and one-quarter cents per acre, which tax amounted for the said year 1914 to \$552.43.

7. The said amount of \$552.43, assessed and levied as aforesaid in and for the year 1914, on the land of the defendant company, in the said Rural Municipality, became due and payable by the defendant Company to the said Rural Municipality on or about the first day of November, 1914, and all things have happened, times elapsed and conditions been performed to entitle the said Rural Municipality to be paid the said amount by the defendant Company, but the defendant Company wrongfully has neglected and refused, and still wrongfully neglects and refuses to pay the said amount or any part thereof

9. THE PLAINTIFF CLAIMS:—

- (a) Judgment for the sum of \$552.43;
(b) Costs of this action.

Dated at Regina, in the Province of Saskatchewan, this 19th day of January, A.D. 1916.

(Signed) ANDERSON, BAGSHAW, McNIVEN & FRASER,
Solicitors for the Plaintiff.

RECORD

in the
Supreme
Court
Judicial
District of
Regina
—
No. 1
Statement
of Claim of
the Plaintiff
H. The Com-
mittee of the
Rural Mun-
cipality of
Chaplin
No. 164
(Continued)

RECORD

In the
Supreme
Court,
Judicial
District of
Regina

In the Supreme Court

Judicial District of Regina

Between:

THE COUNCIL OF THE RURAL MUNICIPALITY OF
ABERNETHY, NUMBER 186,

Plaintiff,

and

THE GOVERNOR AND COMPANY OF ADVENTURERS
OF ENGLAND TRADING INTO THE HUDSON'S BAY,

Defendant.

10

STATEMENT OF CLAIM.

1. The Rural Municipality of Abernethy, Number 186, is a body corporate organized and existing under "The Rural Municipality Act," being Chapter 87 of the Revised Statutes of Saskatchewan, 1909, and amendments thereto. The Defendant is a body corporate duly incorporated by Letters Patent granted by His Late Majesty King Charles the Second in the twenty-second year of his reign.

2. This action is brought by the Council of the said Municipality for and on behalf of the said Municipality of Abernethy.

20 3. Under and by virtue of the provisions of the said "The Rural Municipality Act" and amendments thereto, and particularly Chapter 31 of the Statutes of Saskatchewan for 1912-13, and Chapter 46 of the Statutes of Saskatchewan, 1913, the Rural Municipality of Abernethy, Number 186, was given power and it became the duty of the plaintiff Council during the year 1914 to assess, levy and collect by proper procedure therefor a tax (in the said Acts called a surtax) of six and one-quarter cents per acre on lands in the said Municipality, which were on the first day of December, 1913, not under cultivation, as follows —

30 A tax of six and one-quarter cents per acre on the land of any owner or occupant exceeding 1,280 acres, but not greater than 1,920 acres, which has less than one half of its area under cultivation

4. By the said "The Rural Municipality Act" and amendments thereto the expression "land under cultivation" is defined as meaning and including all lands improved for any agricultural purposes such as cropped, ploughed, summer fallowed and garden land, fenced hay lands

from which hay is cut annually, and fenced lands actually used for pastures, such expression having reference to the condition of the land on the first day of December of the year prior to that in which the said surtax is imposed.

RECORD

in the
Supreme
Court
Judicial
District of
Regina

No. 1
Statement of
Claim of
the Plaintiff,
The County of
Rural Municipality
of Abernethy
No. 86
(continued)

5 Prior to and on the said first day of December, 1913, and continuously since the last said date, the defendant company has owned and now owns the following wild and unimproved lands, which were not on the said first day of December, nor have they been at any time since, under cultivation within the meaning of the said Act and amendments thereto, all situate, lying and being in the Province of Saskatchewan, and more particularly in the Rural Municipality of Abernethy, Number 186, described as follows:

The south-west quarter of section eight (8), township nineteen (19), range ten (10), containing one hundred and fifteen acres;

The north-west quarter of section twenty-six (26), township nineteen (19), range ten (10), containing one hundred and sixty acres;

The south-west quarter of section twenty-six (26), township nineteen (19), range ten (10), containing one hundred and sixty acres;

20 The north-east quarter of section eight (8), township twenty (20), range ten (10), containing one hundred and sixty acres;

The north-east quarter of section eight (8), township nineteen (19), range eleven (11), containing one hundred and sixty acres;

The south-east quarter of section eight (8), township nineteen (19), range eleven (11), containing one hundred and sixty acres;

The south-west quarter of section eight (8), township nineteen (19), range eleven (11), containing one hundred and sixty acres,

The north-west quarter of section twenty-six (26), township twenty one (21), range ten (10), containing one hundred and sixty acres,

30 The south-west quarter of section twenty-six (26), township twenty one (21), range ten (10), containing one hundred and sixty acres, all west of the second meridian in the said Province, and comprising in all 1,395 acres.

RECORD

In the
Supreme
Court,
Judicial
District of
Regina

No. 4,
Statement
of Claim of
the Plaintiff
in the Cause
of the
Rural Municipality of
Abernethy
No 128
continued

6. The said land mentioned in paragraph 5 hereof had on the first day of December, 1913, and has had ever since the last said date, less than one-half of its area under cultivation, and became, was and is liable to the said tax of six and one-quarter cents per acre on the said land.

7. By reason of and in fulfilment of the duty and the exercise of the powers aforesaid, the Rural Municipality of Abernethy, Number 186, duly assessed and levied during the year 1914 on the said land, belonging to the defendant company, comprising, as aforesaid, 1,395 10 acres, the said tax of six and one-quarter cents per acre, which tax amounted for the said year 1914 to \$87.18.

8. The said amount of \$87 18, assessed and levied as aforesaid in and for the year 1914, on the land of the defendant Company, in the said Rural Municipality, became due and payable by the defendant Company to the said Rural Municipality on or about the first day of November, 1914, and all things have happened, times elapsed and conditions been performed to entitle the said Rural Municipality to be paid the said amount by the defendant Company, but the defendant Company wrongfully has neglected and refused, and still wrongfully neglects and 20 refuses to pay the said amount or any part thereof.

9. THE PLAINTIFF CLAIMS —

(a) Judgment for the sum of \$87 18;

(b) Costs of this action.

Dated at Regina, in the Province of Saskatchewan, this 19th day of January, A.D. 1916.

Signed) ANDERSON, BAGSHAW, McNIVEN & FRASER,
Solicitors for the Plaintiff.

In the Supreme Court

Judicial District of Regina

Between:

THE COUNCIL OF THE RURAL MUNICIPALITY OF
CRAIK, NUMBER 222,

Plaintiff,

and

THE GOVERNOR AND COMPANY OF ADVENTURERS
OF ENGLAND TRADING INTO THE HUDSON'S BAY,

10

Defendant.

STATEMENT OF CLAIM

1 The Rural Municipality of Craik, Number 222, is a body corporate, organized and existing under "The Rural Municipality Act," being Chapter 87 of the Revised Statutes of Saskatchewan, 1909, and amendments thereto. The Defendant is a body corporate duly incorporated by Letters Patent granted by His Late Majesty King Charles the Second in the twenty-second year of His reign.

2 This action is brought by the Council of the said Municipality for and on behalf of the said Municipality of Craik.

20 3. Under and by virtue of the provisions of the said "The Rural Municipality Act" and amendments thereto, and particularly Chapter 31 of the Statutes of Saskatchewan for 1912-13, and Chapter 46 of the Statutes of Saskatchewan, 1913, the Rural Municipality of Craik Number 222, was given power, and it became the duty of the plaintiff Council during the year 1914 to assess, levy and collect by proper procedure therefor a tax (in the said Acts called a surtax) of six and one-quarter cents per acre on the following land

The land of any owner or occupant exceeding 1,920 acres.

4 On the first day of December, 1913, and continuously since 30 the last said date, the defendant Company has owned, and now owns, the following lands, all situate, lying and being in the Province of Saskatchewan, and more particularly in the Rural Municipality of Craik, Number 222, described as follows.—

RECORD

in the
Supreme
Court,
Judicial
District of
Regina

No. 112509
of Claims of
the Plaintiff.
The Court
of the
Rural Municipality of
Craik No. 222

RECORD

In the
Supreme
Court,
Federal
District of
Oregon

No. 2
Statement
of Claim of
the Plaintiff
vs. The Coun-
ty of the
State. Mend
County of
Oregon. No. 22
(Continued)

The east half of section eight (8), township twenty-one (21), range twenty-seven (27), containing two hundred and ten acres;

The north-west quarter and south half of section twenty-six (26), township twenty-one (21), range twenty-seven (27), containing four hundred and eighty acres;

All of section eight (8), township twenty-two (22), range twenty-seven (27), containing six hundred and forty acres;

The north-west quarter and south half of section twenty-six (26), township twenty-two (22), range twenty-seven (27), containing four hundred and eighty acres,

The south-east quarter of section twenty-six (26), township twenty-one (21), range twenty-eight (28), containing one hundred and sixty acres;

The north half and south-west quarter of section eight (8), township twenty-two (22), range twenty-eight (28), containing four hundred and eighty acres;

The south-east quarter of section twenty-six (26), township twenty-two (22), range twenty-eight (28), containing one hundred and sixty acres;

- 20 The north-west quarter and south half of section twenty-six (26), township twenty-two (22), range twenty-nine (29), containing four hundred and eighty acres;

All of section eight (8), township twenty-three (23), range twenty-seven (27), containing six hundred and forty acres.

The north-west quarter and south half of section eight (8), township twenty-four (24), range twenty-seven (27), containing four hundred and eighty acres.

The west half of section eight (8), township twenty-three (23), range twenty-eight (28), containing three hundred and twenty acres;

- 30 The south half of section twenty-six (26), township twenty-three (23), range twenty-eight (28), containing three hundred and twenty acres;

The south half of section eight (8), township twenty-four (24), range twenty-eight (28), containing three hundred and twenty acres;

The north-west quarter and south half of section twenty-six (26), township twenty-four (24), range twenty-eight (28), containing four hundred and eighty acres;

The west half of section twenty-six (26), township twenty-three (23), range twenty-nine (29), containing three hundred and fourteen acres;

The north-west quarter and south half of section twenty-six (26), township twenty-four (24), range twenty-nine (29), containing four hundred and eighty acres;

10 all west of the second meridian in the said Province and comprising in all 6444 acres.

5. The said land mentioned in paragraph 4 hereof became, was and is liable to the said tax of six and one-quarter cents per acre on the said land

6. By reason of and in fulfilment of the duty and the exercise of the powers aforesaid, the Rural Municipality of Crank Number 222, duly assessed and levied during the year 1914 on the said land belonging to the defendant Company comprising, as aforesaid, 6,444 acres, the said tax of six and one-quarter cents per acre, which tax amounted for 20 the said year 1914 to \$402.75.

7. The said amount of \$402.75, assessed and levied as aforesaid in and for the year 1914, on the land of the defendant Company in the said Rural Municipality became due and payable by the defendant Company to the said Rural Municipality on or about the first day of November, 1914, and all things have happened, times elapsed and conditions been performed to entitle the said Rural Municipality to be paid the said amount by the defendant company, but the defendant Company wrongfully has neglected and refused and still wrongfully neglects and refuses to pay the said amount, or any part thereof

30 8. THE PLAINTIFF CLAIMS.

- (a) Judgment for the sum of \$402.75,
- (b) Costs of this action.

Dated at Regina, in the Province of Saskatchewan this 19th day of January, A.D. 1916.

(Signed) ANDERSON, BAGSHAW, McNIVEN & FRASER,
Solicitors for the Plaintiff.

In the
Supreme
Court,
Judicial
District of
Regina
No. 2
Statement of Claim of
the Plaintiff
v. The Coun-
cil of the
Rural Muni-
cipality of
Crank No. 222
Continued.

RECORD

in the
Supreme
Court,
Judicial
District of
Regina

In the Supreme Court

Judicial District of Regina

Between:

THE COUNCIL OF THE RURAL MUNICIPALITY OF
NIPAWIN, NUMBER 487,

Plaintiff,

and

THE GOVERNOR AND COMPANY OF ADVENTURERS
OF ENGLAND TRADING INTO THE HUDSON'S BAY,

10

Defendant.

STATEMENT OF CLAIM.

1. The Rural Municipality of Nipawin, Number 487, is a body corporate, organized and existing under "The Rural Municipality Act," being Chapter 87 of the Revised Statutes of Saskatchewan, 1909, and amendments thereto. The Defendant is a body corporate duly incorporated by Letters Patent granted by His Late Majesty King Charles the Second in the twenty-second year of His reign

2. This action is brought by the Council of the said Municipality for and on behalf of the said Municipality of Nipawin.

20 3. Under and by virtue of the provisions of the said "The Rural Municipality Act" and amendments thereto, and particularly Chapter 31 of the Statutes of Saskatchewan for 1912-13, and Chapter 46 of the Statutes of Saskatchewan, 1913, the Rural Municipality of Nipawin, Number 487, was given power and it became the duty of the plaintiff Council during the year 1914 to assess, levy and collect by proper procedure therefor, a tax (in the said Acts called a surtax) of six and one-quarter cents per acre on the following land.

The land of any owner or occupant exceeding 1,920 acres.

30 4. On the first day of December, 1913, and continuously since the last said date, the defendant Company has owned, and now owns, the following lands all situate, lying and being in the Province of Saskatchewan, and more particularly in the Rural Municipality of Nipawin, Number 487, described as follows. —

The north east quarter of section eight (8), township forty-nine (49), range thirteen (13), containing one hundred and sixty acres;

The north-west quarter of section eight (8), township forty nine (49), range thirteen (13), containing one hundred and sixty acres;

The south-east quarter of section eight (8), township forty-nine (49), range thirteen (13), containing one hundred and sixty acres;

The south-west quarter of section eight (8), township forty nine (49), range thirteen (13), containing one hundred and sixty acres;

The north-west quarter of section twenty-six (26), township forty nine (49), range thirteen (13), containing one hundred and sixty acres;

- 10 The south-east quarter of section twenty-seven (27), township forty nine (49), range thirteen (13), containing one hundred and sixty acres;

The south-west quarter of section twenty eight (28), township forty nine (49), range thirteen (13), containing one hundred and sixty acres;

The north-east quarter of section eight (8), township forty nine (49), range fourteen (14), containing one hundred and sixty acres;

The north west quarter of section eight (8), township forty-nine (49), range fourteen (14), containing one hundred and sixty acres;

- 20 The south-east quarter of section eight (8), township forty nine (49), range fourteen (14), containing one hundred and sixty acres;

The south west quarter of section eight (8), township forty nine (49), range fourteen (14), containing one hundred and sixty acres,

The north-west quarter of section twenty six (26), township forty-nine (49), range fourteen (14), containing one hundred and sixty acres,

The south-east quarter of section twenty six (26), township forty-nine (49), range fourteen (14), containing one hundred and sixty acres,

- 30 The south west quarter of section twenty-six (26), township forty-nine (49), range fourteen (14), containing one hundred and sixty acres;

RECORD

In the
Supreme
Court,
Judicial
District of
Illinois

No. 4.
Statement
of Claims of
the Plaintiff
vs. The Coun-
cil of the
Farmers' Mut-
ual Society of
Illinois
No. 417
Continued

RECORD

—
In the
Supreme
Court,
Judicial
District of
Regina

No. 6.
Statement
of Claims of
the Plaintiff
vs. The Queen
et al of the
Farm Man.
c/o of
N. G. Smith
No. 437
(Continued)

The north-east quarter of section eight (8), township forty-nine (49), range fifteen (15), containing one hundred and sixty acres;

The north-west quarter of section eight (8), township forty-nine (49), range fifteen (15), containing one hundred and sixty acres;

The south-east quarter of section eight (8), township forty-nine (49), range fifteen (15), containing one hundred and sixty acres;

The south west quarter of section eight (8), township forty-nine (49), range fifteen (15), containing one hundred and sixty acres;

The north west quarter of section twenty-six (26), township 10 forty-nine (49), range fifteen (15), containing one hundred and sixty acres;

The south-east quarter of section twenty-six (26), township forty-nine (49), range fifteen (15), containing one hundred and sixty acres,

The south-west quarter of section twenty-six (26), township forty-nine (49), range fifteen (15), containing one hundred and sixty acres;

A fraction of the north east and north west quarters of section eight (8), township fifty (50), range fifteen (15), containing one hundred and seventy-five, decimal two, acres;

The south-east quarter of section eight (8), township fifty (50), range fifteen (15), containing one hundred and sixty acres;

The south-west quarter of section eight (8), township fifty (50), range fifteen (15), containing one hundred and sixty acres,

The north east quarter of section eight (8), township forty-nine (49), range sixteen (16), containing one hundred and sixty acres,

The north west quarter of section eight (8), township forty-nine (49), range sixteen (16), containing one hundred and sixty acres,

The south-east quarter of section eight (8), township forty-nine (49), range sixteen (16), containing one hundred and sixty acres;

The south-west quarter of section eight (8), township forty-nine (49), range sixteen (16), containing one hundred and sixty acres;

RECORD

Is the
Supreme
Court,
Judicial
District of
Illinois.
No. 2.
Statement
of Cash of
the Distric-
t. The Com-
r of the
Local Man-
cipality of
Chicago
No. 112.
-Continued-

The north-west quarter of section twenty-six (26), township forty-nine (49), range sixteen (16), containing one hundred and sixty acres;

The south-east quarter of section twenty-six (26), township forty-nine (49), range sixteen (16), containing one hundred and sixty acres;

The south west quarter of section twenty six (26), township forty-nine (49), range sixteen (16), containing one hundred and sixty acres;

- 10 The north east quarter of section eight (8), township forty-nine (49), range seventeen (17), containing one hundred and sixty acres;

The north-west quarter of section eight (8), township forty-nine (49), range seventeen (17), containing one hundred and sixty acres;

The south-east quarter of section eight (8), township forty nine (49), range seventeen (17), containing one hundred and sixty acres;

The south-west quarter of section eight (8), township forty-nine (49), range seventeen (17), containing one hundred and sixty acres;

The north-west quarter of section twenty-six (26), township forty-nine (49), range seventeen (17), containing one hundred and sixty 20 acres;

The south-east quarter of section twenty-six (26), township forty-nine (49), range seventeen (17), containing one hundred and sixty acres;

The south-west quarter of section twenty-six (26), township forty-nine (49), range seventeen (17), containing one hundred and sixty acres;

The north-east quarter of section eight (8), township forty nine (49), range eighteen (18), containing one hundred and sixty acres,

- 30 The north west quarter of section eight (8), township forty nine (49), range eighteen (18), containing one hundred and sixty acres;

The south-east quarter of section eight (8), township forty-nine (49), range eighteen (18), containing one hundred and sixty acres;

The south-west quarter of section eight (8), township forty nine (49), range eighteen (18), containing one hundred and sixty acres,

RECORD

In the
Supreme
Court,
Judicial
District of
Regina

No. 2.
Statement
of Claim of
the Plaintiff
The Owner
of the
Rural Mon-
opoly of
Saskatchewan
No. 487
(Continued)

The north east quarter of section eight (8), township fifty (50), range thirteen (13), containing one hundred and sixty acres,

The north-west quarter of section eight (8), township fifty (50), range thirteen (13), containing one hundred and sixty acres;

The south-east quarter of section eight (8), township fifty (50), range thirteen (13), containing one hundred and sixty acres;

The south west quarter of section eight (8), township fifty (50), range thirteen (13), containing one hundred and sixty acres;

10 The north east quarter of section twenty six (26), township fifty (50), range thirteen (13), containing one hundred and fifty nine acres,

The north west quarter of section twenty-six (26), township fifty (50), range thirteen (13), containing one hundred and fifty nine acres,

The south-east quarter of section twenty-six (26), township fifty (50), range thirteen (13), containing one hundred and fifty nine acres.

The south-west quarter of section twenty six (26), township fifty (50), range thirteen (13), containing one hundred and fifty nine acres,

20 The north-east quarter of section eight (8), township fifty (50), range fourteen (14), containing one hundred and sixty acres,

The north west quarter of section eight (8), township fifty (50), range fourteen (14), containing one hundred and sixty acres;

The south-east quarter of section eight (8), township fifty (50), range fourteen (14), containing one hundred and sixty acres,

The south west quarter of section eight (8), township fifty (50), range fourteen (14), containing one hundred and sixty acres;

The north-east quarter of section twenty six (26), township fifty (50), range fourteen (14), containing one hundred and sixty acres

30 The north-west quarter of section twenty-six (26), township fifty (50), range fourteen (14), containing one hundred and fifty-nine acres.

The south east quarter of section twenty-six (26), township fifty (50), range fourteen (14), containing one hundred and sixty acres.

The south-west quarter of section twenty-six (26), township fifty (50), range fourteen (14), containing one hundred and sixty acres,

The north-east quarter of section eight (8), township fifty-one (51), range thirteen (13), containing one hundred and sixty acres.

The north-west quarter of section eight (8), township fifty-one (51), range thirteen (13), containing one hundred and sixty acres;

The south-east quarter of section eight (8), township fifty one 10 (51), range thirteen (13), containing one hundred and sixty acres;

The south-west quarter of section eight (8), township fifty-one (51), range thirteen (13), containing one hundred and sixty acres;

The north-west quarter of section twenty six (26), township fifty one (51), range thirteen (13), containing one hundred and sixty acres,

The south-east quarter of section twenty six (26), township fifty-one (51), range thirteen (13), containing one hundred and sixty acres,

The south-west quarter of section twenty-six (26), township fifty one (51), range thirteen (13), containing one hundred and sixty acres;

30 The north-west quarter of section twenty-six (26), township fifty-one (51), range fourteen (14), containing one hundred and thirty-seven acres,

The south east quarter of section twenty-six (26), township fifty-one (51), range fourteen (14), containing one hundred and sixty acres;

The south west quarter of section twenty six (26), township fifty-one (51), range fourteen (14), containing one hundred and thirteen acres;

all west of the second meridian in the Province of Saskatchewan, and comprising in all 10,820.2 acres.

30 5. The said land mentioned in paragraph 4 hereof became, was and is liable to the said tax of six and one-quarter cents per acre on the said land.

RECORD

In the
Supreme
Court,
Judicial
District of
Saskatchewan.
No. 6.
Statement
of Claims of
the Plaintiff
The Crown
of the
Saskatchewan
Municipality of
Saskatoon
vs. 427
C. 427

RECORD

In the
Saskatchewan
County
Judicial
District of
Regina

No. 6
Statement
of Costs of
the Plaintiff
The Court
of the
Rural Municipality
of Nipawin
No. 487
(Continued)

6. By reason of and in fulfilment of the duty and the exercise of the powers aforesaid the Rural Municipality of Nipawin Number 487 duly assessed and levied during the year 1914 on the said land belonging to the defendant Company, comprising as aforesaid 10,820.2 acres, the said tax of six and one-quarter cents per acre, which tax amounted for the said year 1914 to \$676.26.

7. The said amount of \$676.26 assessed and levied as aforesaid in and for the year 1914 on the land of the defendant Company in the said Rural Municipality became due and payable by the defendant Company to the said Rural Municipality on or about the first day of November, 1914, and all things have happened, times elapsed and conditions been performed to entitle the said Rural Municipality to be paid the said amount by the defendant Company, but the defendant Company wrongfully has neglected and refused and still wrongfully neglects and refuses to pay the said amount or any part thereof.

8. THE PLAINTIFF CLAIMS-

- (a) Judgment for the sum of \$676.26;
- (b) Costs of this action.

Dated at Regina, in the Province of Saskatchewan, this 19th day
20 of January, A.D. 1916.

(Signed) ANDERSON, BAGSHAW, McNIVEN & FRASER,
Solicitors for the Plaintiff.

In the Supreme Court

Judicial District of Regina

RECORD

In the
Supreme
Court
Judicial
District of
Regina.No. 7
Statement of
Defence of the
Defendant.

Between:

10

THE COUNCIL OF THE RURAL MUNICIPALITY OF
BRATT'S LAKE No. 129, THE COUNCIL OF THE
RURAL MUNICIPALITY OF REDBURN No. 130, THE
COUNCIL OF THE RURAL MUNICIPALITY OF
CHAPLIN No. 164, THE COUNCIL OF THE RURAL
MUNICIPALITY OF ABERNETHY No. 186, THE
COUNCIL OF THE RURAL MUNICIPALITY OF
CRAIK No. 222, AND THE COUNCIL OF THE RURAL
MUNICIPALITY OF NIPAWIN No. 487,

Plaintiffs

and

THE GOVERNOR AND COMPANY OF ADVENTURERS
OF ENGLAND TRADING INTO THE HUDSON'S BAY,

Defendant.

STATEMENT OF DEFENCE.

1. The Defendant admits the statements contained in the first
20 and second paragraphs of the respective statements of claim.

2. With reference to paragraph 3 of the respective statements
of claim the defendant admits that the statute referred to therein pur
ports to give to the respective plaintiff municipalities the power to
assess, levy and collect the alleged surtax therein mentioned, if the
said surtax was a lawful one or within the powers of the legislature of
the Province of Saskatchewan to authorize the plaintiff municipalities
to assess, levy and collect; but the Defendant says that for the reasons
and upon the grounds hereinafter set forth the said statute is ultra vires
of the legislature of the Province of Saskatchewan and was and is of
30 no effect.

3. The Defendant admits the ownership of the lands in the
statements of claim set forth, and the allegations in respect of the culti
vation of the said lands, but denies that the Defendant or the lands of
the Defendant or any of them were or are liable to the said tax and that

RECORD

the said tax or any part of same became due or payable by the Defendant, and the Defendant states that the said alleged tax is exceptional and void and not recoverable as against the Defendant or its lands or any of them.

4. The Defendant admits that the plaintiff municipalities levied and assessed during and for the year 1914 the alleged tax referred to in the several statements of claim, if the said tax was a lawful one or within the powers of the Legislature of the Province of Saskatchewan to authorize the plaintiff municipalities to assess and levy, or within the powers of the said municipalities.

5. The Defendant was incorporated by Royal Charter granted in the reign of His Majesty King Charles II on the 2nd day of May, 1670, whereby it was granted, among other things, the sole trade and commerce therein referred to, together with all the lands, countries and territories on the coasts and confines therein mentioned together with the other rights, lands and properties therein set forth; and the Defendant's Head and Governing office is, and always has been since its incorporation at the City of London in England.

6. By the Imperial Act 31-32 Victoria, Chapter 105, known as the "Rupert's Land Act, 1868", it was provided that the Defendant might surrender and the Crown accept, a surrender of all its lands, territories, rights and privileges in Rupert's Land on such terms and conditions as should be agreed upon by and between Her Majesty and the Defendant provided the surrender should not be accepted until said terms and conditions had been approved of by Her Majesty in pursuance of Section 146 of "The British North America Act, 1867."

7. The Defendant having by deed under its corporate seal bearing date the 19th of November, 1869, surrendered to Her Majesty all rights, powers and authorities granted or purported to be granted by its said charter, and all the lands and territories (except as in the terms and conditions therein mentioned) granted or purported to be granted to the Defendant by the said charter in Rupert's Land or in any part of British North America, Canada or British Columbia, subject to the conditions set out in the said Deed commonly known as the Deed of Surrender, it was provided by Imperial Order-in-Council passed on the 23rd of June, 1870, pursuant to the said "Rupert's Land Act, 1868," and the Schedule A, B and C annexed to the said Order-in-Council, which said Order-in-Council by Section 146 of "The British North America Act, 1867" had and has the force and effect of Imperial legislation, that Rupert's Land in the said Order-in-Council referred to should be admitted into and become part of the Dominion of Canada

in the
Supreme
Court,
Judicial
District of
Regina.

On 7
March 1914
at Regina
before
the
Hon. J. G. D. C. J.

10

30

from and after the 15th day of July, 1870, upon the terms and conditions in the said Order-in-Council set out, and the said Deed of Surrender and the terms and conditions therein became and were and are effective under the provisions of "The British North America Act, 1867," and the said "Rupert's Land Act, 1868."

RECORD

in the
Supreme
Court
Judicial
District of
ManitobaNo. 1
Statement of
Defence of the
Defendant
in Cause No.

8. By clause 2 of the said Deed of Surrender it was provided that the Defendant should retain all the posts or stations then actually owned or occupied by it or its officers or agents whether in Rupert's Land or any part of British North America, and might within twelve
10 months after the acceptance of the said Surrender select a block of land adjoining each of its posts or stations within any part of British North America not comprised in Canada and British Columbia in conformity with the list made out by the Company and communicated to the Canadian Ministers, being the list in the schedule annexed to the said Deed of Surrender, and the Defendant did select the said blocks of land around its said posts or stations in conformity with said Section 2 of the said Deed of Surrender

9. By Clause 5 of the said Deed of Surrender it was provided that the Defendant might at any time within fifty years after the
20 acceptance of such surrender claim in any township or district within the Fertile Belt in which land is set out for settlements, grants of land not exceeding one twentieth part of the land so set out and the Defendant to pay a ratable share of the survey expenses but not exceeding eight cents, Canadian, an acre, and that the Defendant might defer the exercise of its rights of claiming its proportion of each township for not more than ten years after it was set out, but that its claim must be limited to an allotment from the land remaining unsold at the time it declared its intention to make it. The said Fertile Belt was defined in
30 Clause 6 in the Deed of Surrender as bounded on the south by the United States Boundary, on the west by the Rocky Mountains, on the north by the Northern Branch of the Saskatchewan River, and on the east by Lake Winnipeg, Lake of the Woods, and the waters connecting them.

10. The said Deed of Surrender contains the following,—being Clause 11 thereof —

"The Company is to be at liberty to carry on its trade without hindrance in its corporate capacity and no exceptional tax is to be placed on the Company's land, trade or servants nor any import duty on goods introduced by the said Company previously to such acceptance of said Surrender"

RECORD

In the
Supreme
Court,
Judicial
District of
Saskatchewan

No. 1
Statement of
Defence of the
Defendant
(Verdict)

11. Under the provisions of the Act of Parliament of Canada respecting public land of the Dominion, Chapter 23, passed in the year 1872, it is provided that to satisfy the Defendant's one-twentieth of the lands within the Fertile Belt as defined by the said Deed of Surrender in every fifth township in said territory, that is to say,—five, ten, fifteen, twenty, twenty five, thirty, thirty-five, forty, forty five, fifty, and so on in regular succession northerly from the International Boundary, the whole of Sections 8 and 26, and in each and every of the other townships in the said area, the whole of Section 8 and the south half and the north west quarter of Section 26 in the said area should be known and designated as the lands of the Defendant, and further that if when the survey of a township was effected, the sections so allotted or any of them or any portion of them were found to have been bona fide settled upon under the authority of any Order-in-Council or of said Act, that the Defendant might, on foregoing its rights to the sections so settled upon or any one or more of such sections, select a quantity of land equal to that so settled upon, or in lieu thereof from any lands unoccupied. And the said Act provided that the title to the said lands so set apart, designated or selected, should be vested in the Defendant in fee simple. The various succeeding Acts of the Parliament of Canada known as "The Dominion Lands Acts" contain similar provisions as to the lands of the Defendant, and also the following additional provision, namely, that the Defendant's one twentieth of the lands in fractional townships should be satisfied out of one or other or both as the case may be, of the sections numbered 8 and 26 in such fractional townships.
- 20

12. On the formation of the Province of Saskatchewan under "The Saskatchewan Act," Chapter 42 of the Statutes of the Dominion of Canada, passed in the year 1905, Section 23 thereof was enacted as follows:—
- 30

"Nothing in this Act shall in any way prejudice or affect the rights or properties of the Hudson's Bay Company as contained in the conditions under which that Company surrendered Rupert's Land to the Crown."

13. The Defendant says that its lands in the said Province referred to in the statements of claim and in this statement of defence are and were in the years 1913 and 1914 owned by the Defendant and were parts of the lands in the Fertile Belt granted to or retained by the Defendant pursuant to the said terms and conditions of the said Imperial Order-in-Council and Deed of Surrender and the said various Acts of the Parliament of Canada known as the Dominion Lands Acts, and that the Government and Legislature of the said Province at the
- 40

times of the passing of the amendments to "The Rural Municipality Act" relating to such surtax, were well aware of the large holdings of said lands by the Defendant, and it was the intention that the said tax should be imposed upon the lands of the Defendant as one of the few owners of large areas of land in said Province to the practical exclusion of such tax from the lands of the owners of small areas and of residents as in this statement of defence set forth.

RECORDED

In the
Supreme
Court,
Judicial
District of
Woods.
No. 1
Statement of
Defence of the
Defendant,
as set forth.

14. In the year 1914 in the Municipalities in the Province of Saskatchewan (including the plaintiff municipalities) organized under 10 and pursuant to "The Rural Municipality Act," all land not exempt from assessment was assessed and valued at its actual cash value exclusive of any increase in value caused by the erection of any building thereon or any other expenditure of labor or capital and a uniform rate of taxation on the dollar of such valuation was levied by each of the said municipalities in the Province upon the said property so assessed, and the ordinary land tax in said Rural Municipalities was a tax based upon the value of the land and not upon its area. In the year 1914 in all the cities, towns and villages in the Province of Saskatchewan incorporated under and pursuant to the Statutes relating thereto, all land not 20 exempt from assessment was assessed and valued at its fair actual value and buildings and improvements thereon at 60 per cent. of their actual value and a uniform rate of taxation on the dollar of such valuation was levied by each of the said cities, towns and villages upon the said property so assessed, and the ordinary land tax in the cities, towns and villages was a tax based upon the value of the land and buildings as aforesaid and not upon the area of the land. The said surtax was a tax of 6 1/4 cents per acre upon the lands charged therewith, and without regard to value, and the agricultural lands in said Province differ greatly in value.

30 15. In the year 1914, within the limits of the plaintiff Municipality of Craik, there was one incorporated town, Craik, and one incorporated village, Aylesbury, and the total area thereof was 1,280 acres and the total assessed value of the land therein was \$455,127 00. Within the limits of the plaintiff Municipality of Redburn there was one incorporated town, Rouleau, and two incorporated villages, Drinkwater and Brierecrest, and the total area thereof was 1,200 acres, and the total assessed value of the land was \$1,016,640. Within the limits of the plaintiff Municipality of Abernethy there was two incorporated 40 villages, Abernethy and Balcarres, and the total area thereof was 560 acres and the total assessed value of the land therein was \$327,325 00. Within the limits of the plaintiff Municipality of Bratt's Lake there was one incorporated village, Wilcox, and the total area thereof was 360 acres, and the total assessed value of the land therein was \$224,530 00.

RECORD

In the
 Superior
 Court,
 Judicial
 District of
 Regina,
 ss. 1
 Statement of
 Defence of the
 Defendant
 (Continued)

Within the limits of the plaintiff Municipality of Chaplin, there was one incorporated village, Chaplin, and the total area thereof was 160 acres, and the total assessed value of the land therein was \$117,004.00. The said towns and villages included large areas of agricultural lands suitable only for agricultural purposes, and not built upon or improved and the lands in the said towns and villages were not charged with the said surtax.

16. In the year 1914 there were within the limits of the organized municipalities in the said Province lying within the said Fertile Belt five incorporated cities and part of a sixth, 71 incorporated towns and 281 incorporated villages, and the total area of said cities within the Fertile Belt was approximately 39,555 acres, of said towns 82,270 acres, of said villages 88,131 acres, in all 209,956 acres, and the total assessed value of the land in said cities was \$235,085,784, in said towns \$64,781,338, and in said villages \$31,270,355, in all \$331,137,527.00. The said cities, towns and villages included large areas of agricultural lands suitable only for agricultural purposes and not built upon or improved and the lands in the said cities, town and villages were not charged with the said surtax. In the year 1914, 18 new villages were incorporated in Saskatchewan and the number of cities, towns and villages is increasing from time to time.

17. In addition to the exemption already existing as provided by "The Rural Municipality Act," being Chapter 87 of the Revised Statutes of Saskatchewan, 1909, and amendments thereto by Chapter 19 of the Saskatchewan Statutes passed in the year 1915 amending the said surtax provisions, it was provided that the land of any person who owned or occupied not more than 40 acres in the municipality should be exempt from said surtax (and thus without any requirement as to cultivation) and it was further provided that this amendment should be taken as in force on, from and after the 1st of January, 1914, and there were large areas of land of such acreage in the said municipalities which escaped taxation by virtue of the said exemption.

18. In the year 1914 in the cities, towns and villages and Rural Municipalities within said Fertile Belt there was personal property of various kinds, the value of which was many millions of dollars, and the said personal property was not charged with said surtax.

19. In the year 1914 in the respective plaintiff municipalities the total area in acres of lands of the Defendant charged with said surtax, the respective limits in area of lands of the Defendant under the several clauses of the Act purporting to authorize the said surtax, the number of other owners or occupants charged with said surtax as

owners or occupants of a similar area under said clauses respectively, the total area in acres of lands of a similar area under said clauses respectively charged with said surtax, the total area in acres of all land charged with said surtax, the total area in acres of land entered on the ordinary assessment rolls of the said respective plaintiff municipalities and the total ordinary tax in the respective plaintiff municipalities were as shown below, namely:—

RECORD

In the
Supreme
Court,
Judicial
District of
Regina
—
No. 5
Statement of
Defence of the
Defendant,
re entered.

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Name of Municipality	Total area of lands of defendant charged with surtax	Limits in area of lands of defendant	Other owners or occupants of a similar area charged with surtax	Total of similar areas charged with surtax	Total area of all land charged with surtax	Total area on ordinary assessment rolls	Total ordinary tax
Chaplin No. 164—	8,838	over	1,920	0	8,838	8,838	149,790 \$ 5,387.51
Nipawin No. 457 -	10,820.2	over	1,920	1	10,820.2	10,820.2	98,371 5 728.87
Craik No. 222.	8,444	over	1,920	4	28,635	74,047	963,677 10,914.74
20 Abernethy No. 188	1,645	over	1,920	0	1,645	9,471	182,969 9,499.48
		and not exceeding 1,920					
Hedburn No. 130	796	over	640	1	2,076	12,476	207,560 15,849.17
		and not exceeding 1,920					
Bratt's Lake No. 129	490	over	320	8	5,117	29,735	203,832 10,109.33
		and not exceeding 640					
	20,924.2		14	60,382.2	134,528	1,040,349	\$58,486.16

20. In the year 1914 in the plaintiff Municipality of Chaplin there was no resident owner or occupant of an area exceeding 1,920 acres, and there was only one non-resident owner of an area exceeding 1,920 acres, to wit, the Defendant.

In the said year in the plaintiff Municipality of Nipawin there was no resident owner or occupant of an area exceeding 1,920 acres, and there were two non resident owners (including the defendant) of areas exceeding 1,920 acres, the total acreage of such two non-resident owners being 19,300.2 acres.

40 In the said year in the plaintiff Municipality of Craik there was no resident owner or occupant of an area exceeding 1,920 acres, and there were five non resident owners (including the defendant) of an area exceeding 1,920 acres, the total acreage of such non-resident owners being 23,635 acres

In the said year in the plaintiff Municipality of Abernethy there were five resident owners or occupants of an area exceeding

RECORD

in the
Supreme
Court,
Judicial
District of
Nebraska
—
No. 7
Statement of
Defence of the
Defendant
(continued)

1,280 acres and not exceeding 1,920 acres, and there were two non resident owners (including the defendant) of such areas, and the total acreage of the lands of such resident owners or occupants was 7,687 acres, and the total acreage of the lands of such non-resident owners was 3,093 acres.

In the said year in the plaintiff Municipality of Redburn there were thirty resident owners or occupants of an area exceeding 640 acres, but not exceeding 1,280 acres, and there were five non resident owners of such areas, and the acreage of the lands of such resident owners or occupants was 28,760 acres, and the acreage of the lands of such non resident owners was 4,636 acres.

In the said year in the plaintiff Municipality of Bratt's Lake there were fifty-seven resident owners or occupants of areas exceeding 320 acres, but not exceeding 640 acres, and there were thirty-two non resident owners of such areas, and the acreage of such resident owners or occupants was 31,942 acres, and the acreage of such non-resident owners was 18,957 acres.

21 In the year 1914 in 12 of the organized municipalities within the said Fertile Belt, of which the plaintiff Municipality of Chaplin was one, the lands of the Defendant were the only lands charged with the said surtax and the said lands were so charged as being the lands of an owner or occupant of an area exceeding 1,920 acres in each of said 12 municipalities, and the total area of lands of the Defendant so charged with said surtax in said twelve municipalities was 102,704 acres. The total area of lands included in the ordinary assessment rolls of said 12 municipalities was 1,931,416 acres, and the total ordinary tax in the said twelve municipalities was \$96,598 01

22. In the year 1914 in 66 others of said organized municipalities within the said Fertile Belt, the lands of the Defendant were the only lands charged with the said surtax as being the lands of an owner or occupant of an area exceeding 1,920 acres in each of said municipalities. In the said 66 municipalities the total area of lands of the Defendant so charged with said surtax was 504,067 acres, and the total area of all lands charged with said surtax was 1,426,965 acres. The total area of lands included in the ordinary assessment rolls of said municipalities was 11,560,626 acres, and the total ordinary tax was \$641,732.56

23. In the year 1914 in 46 others of said organized municipalities within the said Fertile Belt (of which the plaintiff Municipality of Nipawin was one) the lands of the Defendant were charged with said 40 surtax as being the lands of an owner or occupant of an area exceeding

1,920 acres with the lands of one other owner or occupant exceeding 1,920 acres in each of the said 46 municipalities. In 6 of said 46 municipalities one of the owners of such an area was the Canadian Pacific Railway Company, the acreage of said Company being 100,433 acres, and the lands of said Company were exempt from all taxation under and by virtue of the contract referred to in Chapter 1 of the Statutes of the Parliament of Canada passed in the year 1881, and under and by virtue of Chapter 42 of the Statutes of Canada passed in the year 1906, and known as "The Saskatchewan Act". In the said 46 municipalities

10 the total acreage of lands of the Defendant charged with said surtax was 307,492 acres, and the total acreage of lands of such areas charged with said surtax was 7,789,338 acres, and the total acreage of all lands charged with said surtax was 1,666,505 acres. The total area of lands included in the ordinary assessment rolls of said municipalities was 7,792,755 acres, and the total ordinary tax was \$492,339.09.

24. In the year 1914 in 54 others of said organized municipalities within the said Fertile Belt the lands of the defendant were charged with said surtax as being the lands of an owner or occupant of an area exceeding 1,920 acres with the land of two other owners or occupants

20 exceeding 1,920 acres in each of the said 54 municipalities. In 8 of the said 54 municipalities one of the owners of such an area was the Canadian Pacific Railway Company, and the acreage of said Company in said 8 municipalities was 122,030 acres. In the said 54 municipalities the total acreage of lands of the Defendant charged with said surtax was 338,151 acres, and the total acreage of lands of such areas charged with said surtax was 1,105,879 acres, and the total area of all lands charged with such surtax was 2,774,078 acres. The total area of lands included in the ordinary assessment rolls of said 54 municipalities was 9,499,581 acres, and the total ordinary tax was \$601,731.82.

25. In the year 1914 in 25 others of the said organized municipalities within the said Fertile Belt the lands of the Defendant were charged with said surtax as being the lands of an owner or occupant of an area exceeding 1,920 acres with the lands of three other owners or occupants of areas exceeding 1,920 acres in each of said 25 municipalities. In 3 of said 25 municipalities one of the owners of an area exceeding 1,920 acres was the Canadian Pacific Railway Company, and the acreage of said Company in said three municipalities was 28,781 acres. In the said 25 municipalities the total acreage of lands of the defendant charged with said surtax was 173,167 acres, and the total

40 acreage of lands of such areas charged with said surtax was 659,660 acres, and the total acreage of all lands charged with such surtax was 1,294,762 acres. The total area of lands included in the ordinary assessment rolls of said 25 municipalities was 4,319,385 acres, and the total ordinary tax was \$267,779.93.

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26. In the year 1914 in 18 others of said organized municipalities within the said Fertile Belt of which the plaintiff Municipality of Craik was one, the lands of the Defendant were charged with said surtax as being the lands of an owner or occupant of an area exceeding 1,920 acres with the land of 4 other owners or occupants exceeding 1,920 acres in each of the said 18 municipalities. In 1 of the said 18 municipalities one of the owners of an area exceeding 1,920 acres was the Canadian Pacific Railway Company, and the acreage of said Company in said municipality was 11,610 acres. In the said 18 municipalities the total
10 acreage of lands of the Defendant charged with the said surtax was 124,722 acres, and the total acreage of lands of such areas charged with said surtax was 532,394 acres, and the total acreage of all lands charged with such surtax was 1,090,394 acres. The total area of lands included in the ordinary assessment rolls of said 18 municipalities was 3,128,097 acres, and the total ordinary tax was \$215,295.84.

27. In the year 1914 in 14 others of the said organized municipalities within the said Fertile Belt, the lands of the Defendant were charged with said surtax as being the lands of an owner or occupant of an area exceeding 1,920 acres, with the lands of five other owners or
20 occupants of areas exceeding 1,920 acres in each of said 14 municipalities. In 4 of said 14 municipalities one of the owners of an area exceeding 1,920 acres was the Canadian Pacific Railway Company, and the acreage of the lands of said Company in said 4 municipalities was 39,750 acres. In the said 14 municipalities the total acreage of lands of the Defendant charged with said surtax was 101,446 acres, and the total acreage of lands of such areas charged with said surtax was 588,552 acres, and the total acreage of all lands charged with such surtax was 1,063,270 acres. The total area of lands included in the ordinary assessment rolls of said 14 municipalities was 2,511,502 acres, and the
30 total ordinary tax was \$142,453.68.

28. In the year 1914 in 11 others of said organized municipalities within the said Fertile Belt the lands of the Defendant were charged with said surtax as being the lands of an owner or occupant of an area exceeding 1,920 acres with the lands of an average of less than 8 other owners or occupants of an area exceeding 1,920 acres, and in three of said 11 municipalities one of said other owners or occupants was the Canadian Pacific Railway Company, and the acreage of said Company in said three municipalities was 15,266 acres. In the said 11 municipalities the total acreage of lands of the Defendant charged with said
40 surtax was 92,167 acres, and the total acreage of lands of such areas charged with said surtax was 518,410 acres, and the total acreage of all lands charged with said surtax was 1,109,289 acres. The total area of lands included in the ordinary assessment rolls of said 11 municipalities was 2,247,325 acres, and the total ordinary tax was \$130,792.68.

29 In the year 1914 in 7 others of said organized municipalities within the said Fertile Belt, the lands of the Defendant were charged with the said surtax as being the lands of an owner or occupant of an area exceeding 1,280 acres, but not exceeding 1,920 acres, and as having less than one-half of its area under cultivation, and in 3 of said 7 municipalities of which the plaintiff Municipality of Abernethy was one, the lands of the Defendant were the only lands charged with said surtax as being lands of an owner or occupant of an area exceeding 1,280 acres but not exceeding 1,920 acres, and as having less than one-half of its area under cultivation, and in 4 of said 7 municipalities the lands of the Defendant were so charged with said surtax along with the lands of one other owner or occupant of such area and as having less than one-half of its area under cultivation, and the total acreage of lands of the defendant so charged with said surtax in said 7 municipalities was 11,264 acres, and the total acreage of lands charged with said surtax for such areas was 17,402 acres, and the total acreage of all lands charged with said surtax was 247,264 acres. The total area of the lands included in the ordinary assessment rolls of said 7 municipalities was 1,317,537 acres, and the total ordinary tax was \$79,861.01.

30 30. In the year 1914 in 11 others of said organized municipalities of which the plaintiff Municipality of Redborn was one, the lands of the Defendant were charged with said surtax as being the lands of an owner or occupant of an area exceeding 640 acres, but not exceeding 1,280 acres, and as having less than one-half of its area under cultivation with the lands upon an average of less than four other owners or occupants of such areas. In the said 11 municipalities the total acreage of lands of the Defendant so charged with said surtax was 11,628 acres, and the total acreage of lands charged with said surtax for such areas was 34,447 acres, and the total acreage of all lands charged with said surtax was 426,389 acres. The total area of lands included in the ordinary assessment rolls of said municipalities was 2,127,280 acres, and the total ordinary tax was \$139,782.80.

31 31. In the year 1914 in 4 others of said organized municipalities of which the plaintiff Municipality of Bratt's Lake was one, the lands of the Defendant were charged with the said surtax as being the lands of an owner or occupant of an area exceeding 320 acres but not exceeding 640 acres, and as having less than one-quarter of its area under cultivation, with the lands upon an average of less than nine other owners or occupants of such an area. In the said 4 municipalities the total acreage of lands of the Defendant charged with said surtax was 2,214 acres, and the total acreage of lands charged with said surtax for such areas was 18,436 acres, and the total acreage of all lands charged with said surtax was 77,997 acres. The total area of the lands included

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Defendant
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in the ordinary assessment rolls was 769,430 acres, and the total ordinary tax was \$39,139.86.

- 32 In the year 1914 in 2 others of said organized municipalities the lands of the Defendant were charged with said surtax as being the lands of an owner or occupant of an area not exceeding 320 acres, and as having less than one-quarter of the area in each of said municipalities under cultivation and where the owner did not actually reside thereon or within 9 miles thereof under the surtax clauses of the said Act, with the lands upon an average of 52 other owners or occupants of such an area. In the said 2 municipalities the total acreage of lands of the Defendant charged with said surtax for such an area was 636 acres, and the total acreage of lands charged with said surtax for such areas was 20,878 acres, and the total acreage of all lands charged with said surtax was 53,435 acres. The total area of the lands included in the ordinary assessment rolls was 325,123 acres, and the total ordinary tax was \$25,812.39. In the said areas in said 2 municipalities and also in all the organized municipalities in said Fertile Belt large tracts of land escaped said tax by reason of the merely residential conditions required being complied with.

- 20 33. In the said year the total acreage of lands of the Defendant in the said organized municipalities in the said Fertile Belt charged with said surtax was 1,769,658 acres, of which 1,743,916 acres were in municipalities in each of which the Defendant had over 1,920 acres, and of which 11,264 acres were in municipalities in each of which the Defendant had over 1,280 acres but not exceeding 1,920 acres, and of which 11,628 acres were in municipalities in each of which the Defendant had over 640 acres but not exceeding 1,280 acres, and of which 2,214 acres were in municipalities in each of which the Defendant had over 320 acres but not exceeding 640 acres, and of which 636 acres were in municipalities in each of which the Defendant had areas not exceeding 320 acres. The total acreage of all lands in said municipalities charged with surtax in said year was 11,323,032 acres.

34. On the 1st day of January, 1914, there were within the said Fertile Belt in the Province of Saskatchewan in all 324 municipalities, and of these 270, including all the above-named plaintiffs, were organized, and 54 were unorganized. On the 1st day of July, 1914, there were within the said Fertile Belt in said Province 274 organized municipalities. In the Municipality of Keebleville No. 171, which was organized since the passing of the said surtax provisions in said "The Rural Municipality Act," the lands of the Defendant were the only lands charged with the said surtax in 1914. In 2 other municipalities which were organized since the passing of said surtax provisions, namely,

- Lone Tree No. 18 and Enterprise No. 172, the lands of the Defendant were the only lands charged with the said surtax as being the lands of an owner or occupant of an area exceeding 1,920 acres therein. In many of the said unorganized municipalities within the said Fertile Belt the lands of the Defendant would, on organization taking place, be the only lands charged with said surtax, and in many of the others of said municipalities when organized, the lands of the Defendant would be the only lands charged with said surtax as being the lands of an owner or occupant of an area exceeding 1,920 acres, and in many of the others of said municipalities when organized the lands of the Defendant would be the only lands charged with said surtax as being the lands of an owner or occupant of an area exceeding 1,920 acres with the lands of a very small number of other owners or occupants of an area exceeding 1,920 acres in each municipality, and in many of the others of said municipalities when organized the lands of the defendant would be the only lands charged with said surtax with the lands of a very small number of other owners or occupants, if the said tax were a legal one, and if the said lands were not cultivated within the meaning of the said surtax provisions of said Act. The Defendant is the owner of over 1,920 acres in each of 34 of the said unorganized municipalities, and owns 294,560 acres in all of said 34 municipalities.

35 In the year 1944 in the organized municipalities in the Fertile Belt (including the plaintiff municipalities) the acreages of lands owned or occupied by resident owners or occupants of areas exceeding 1920 acres in each municipality was 70,478 acres, and the total acreages of lands owned by non-resident owners of areas exceeding 1,920 acres in each municipality was 4,923,936 acres (of which latter area 1,743,916 acres were the lands of the Defendant, and 337,870 acres were the lands of the Canadian Pacific Railway Company)

- 30 36 The Defendant further says that the said alleged tax is exceptional and void as against the lands of the Defendant and as against the Defendant for the following reasons:—

- (a) By reason of being an exceptional and unwarranted discrimination as between the Defendant as the owner of large areas of land and the owners of small areas of land, (b) by reason of depriving the owners or occupiers of areas of over 1,920 acres, including the Defendant, of the right to satisfy or prevent such tax by cultivation; (c) as between natural persons and corporations of which latter the Defendant is one, (d) as between those who cultivate land and those who do not; (e) as between residents and non-residents, (f) as to the said surtax being at a fixed and arbitrary amount per acre regardless of the value of the property, (g) as to the division of the various areas

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Court
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District of
Regina

No. 7
Statement of
Defence of the
Defendant
referred:

RECORD

in the
Supreme
Court
Judicial
District of
Regina
—
No. 7
Statement of
Defence of the
Defendant.
Continued

of land being an arbitrary division and without reasonableness either as to the division of the acreages or the amount of cultivation required, (h) and by reason of the large exemptions and exceptions provided for by the said Acts purporting to authorize said taxation and otherwise existing under the Statutes of Saskatchewan, and (i) because the said surtax is not taxation in order to the raising of a Revenue for Provincial purposes, and is not taxation in pursuance of the requirements or for the purposes of Municipal Institutions as such requirements had and have been met by the ordinary taxation provided for by "The Rural Municipality Act, and (j) because the said Statute purporting to authorize the said surtax made no application or appropriation of the said surtax when levied and collected, and (k) because of the other matters appearing in this Statement of Defence and arising under the provisions of the Statutes relating to the said surtax, and the other Statutes of the Province of Saskatchewan

37 The Defendant says that said surtax was not direct taxation within the Province in order to the raising of a Revenue for Provincial purposes within the meaning of sub-section 2 of Section 92 of "The British North America Act, 1867," and was not authorized under
20 any other provisions of the said Act.

38. The Defendant submits that the said Act purporting to authorize the said surtax was and is ultra vires of the Legislature of the Province of Saskatchewan, but if in part intra vires of the said Legislature, that it was and is ultra vires thereof and null and void so far as the lands of the Defendant within the Fertile Belt are concerned and that the said tax was and is ultra vires of the rural municipalities of the said Province including the plaintiff municipalities, but if in part intra vires, that it was and is ultra vires of the said municipalities and null and void so far as the lands of the defendant within the Fertile Belt
30 are concerned.

Dated at the City of Regina, in the Province of Saskatchewan,
this 5th day of June, A.D. 1916.

(Signed) ALLAN, GORDON & GORDON,
Solicitors for the Defendant.

In the Supreme Court

Judicial District of Regina

RECORD

In the
Supreme
Court,
Judicial
District of
Regina

No. 8.
REPLY and
Joinder of
Issue by the
Plaintiffs.

Between:

THE COUNCIL OF THE RURAL MUNICIPALITY OF
BRATT'S LAKE No. 129, THE COUNCIL OF THE
RURAL MUNICIPALITY OF REDBURN No. 130; THE
COUNCIL OF THE RURAL MUNICIPALITY OF
CHAPLIN No. 164, THE COUNCIL OF THE RURAL
MUNICIPALITY OF ABERNETHY No. 186, THE
COUNCIL OF THE RURAL MUNICIPALITY OF
CRAIK No. 222, AND THE COUNCIL OF THE RURAL
MUNICIPALITY OF NIPAWIN No. 487,

10

Plaintiffs,

and

THE GOVERNOR AND COMPANY OF ADVENTURERS
OF ENGLAND TRADING INTO THE HUDSON'S BAY,

Defendant.

REPLY AND JOINDER OF ISSUE.

1 The Plaintiff admits the historical facts related in para-
20 graphs 5 to 12 inclusive in the statement of defence.

2 While considering that paragraphs 14, 15 and 16 and para-
graphs 18 to 35 inclusive of the statement of defence are more in the
nature of evidence than pleading, the plaintiff joins issue on all allega-
tions contained in the statement of defence save those contained in
paragraphs 5 to 12 as above stated.

3 Further, and with more particularity as to paragraph 36 of
the statement of defence, the Plaintiff says there was as to (a) no ex-
ceptional and unwarranted discrimination as between the Defendant as
the owner of large areas of land and the owners of small areas of land,
nor as to (b) the owners or occupiers of areas of over 1,920 acres, in-
30 cluding the Defendant were not deprived of the right to satisfy or
prevent such tax by cultivation; nor as to (c) as between natural
persons and corporations, of which latter the Defendant is one, nor as
to (d) as between those who cultivate land and those who do not; nor

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 No. 8
 1917 and
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 Issue by the
 Plaintiff
 (Continued)

as to (e) as between residents and non residents; as to (f) the Plaintiff says the said tax is levied at a fixed amount per acre but says that it is not arbitrary and that in its practical working out it is not regardless of the value of the property, as to (g) the Plaintiff denies the division of the various areas of land as being an arbitrary division and denies that the same is without reasonableness, either as to the division of the acreages or the amount of cultivation required, as to (h) the Plaintiff says there are exemptions under the said Acts the same are made with a view to making and have the effect of making the said tax equitable; as to (i) the Plaintiff denies that the said surtax is not taxation for the raising of revenue for Provincial purposes; and denies that it is not taxation in pursuance of the requirements or for the purposes of municipal institutions, and denies that such requirements can and have been met by the ordinary taxation provided for by "The Rural Municipality Act", as to (j) the Plaintiff denies the said statute purporting to authorize the said surtax made no application or appropriation of the said surtax when levied and collected.

10 Further, as to the whole of the statement of defence, the Plaintiff says in reply that the said tax does not contravene any of the 20 principles of taxation such as would make the same exceptional.

DATED at Regina, Saskatchewan, this 5th day of November, 1917.

ANDERSON, BAGSHAW, McNIVEN & FRASER,
 Regina, Saskatchewan,
 Solicitors for the Plaintiff.

To MESSRS. ALLAN, GORDON & GORDON,
 Solicitors for the Defendant.

In the Supreme Court

Judicial District of Regina

Between:

THE RURAL MUNICIPALITY OF BRATT'S LAKE,
No. 129, ET AL,

Plaintiff,

and

THE HUDSON'S BAY COMPANY,

Defendant

RECORDED

In the
Supreme
Court,
Judicial
District of
Regina
No. 8.
Opening
proceedings
at the trial.

10 MINUTES OF EVIDENCE taken at the Trial of the above action, at the Court House, Regina, before the Honorable Mr Justice Lamont, on Friday, the 1st day of February, A.D. 1918.

W. F. A. Turgeon, K.C., and
P. M. Anderson for the Plaintiffs.

J. A. Allan, K.C., and
S. J. Rothwell, K.C., and
D. H. Laird, K.C., for the Defendant.

MR. TURGEON The facts of the plaintiff's case are contained in the pleadings and the admissions.

20 MR. ALLAN. The Counsel for the defendant, my lord, do not admit the position assumed by my learned friend the Attorney-General that the plaintiff's case is made out on the admissions.

HIS LORDSHIP Are the admissions all contained in the pleadings?

MR. ALLAN. No. We shall contend that the burden placed upon them is not satisfied even by these admissions. I move formally for dismissal.

MR. TURGEON. There are admissions of fact which Mr Allan

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Regina

Evidence on
behalf of the
Defendant

CHARLES M. BREWSTER—Examination.

submitted to which Mr. Anderson agreed. I thought they were in evidence.

(Submitted and marked Exhibit "A.")

Case for the plaintiffs closed

No. 14
Return
action of
Charles M.
Brewster

DEFENCE—

CHARLES M. BREWSTER, after having first been duly sworn, deposeth as follows:

EXAMINED BY MR. LAIRD.

- 10 Q.—You live in Regina, Mr. Brewster?
A.—Yes, sir.
Q.—Been here for some years?
A.—Nearly eight years.
Q.—What business?
A.—Chief adjuster and valuer of the Saskatchewan Fire Bureau, fire losses.
Q.—What is the nature of that organization?
A.—Valuing fire losses, all for the Province of Saskatchewan.
Q.—Does it do the entire business of that kind, or a large bulk
-20 of it?
A.—I am the chief adjuster of the bureau. I have four men underneath me.
Q.—But the Saskatchewan Bureau does all that business in the Province?
A.—About eighty five per cent of it.
Q.—And the fire insurance covers what kind of property?
A.—Real and personal.
Q.—That is, the buildings?
A.—Buildings and inanimate chattels.
30 Q.—But by real property you insure just the buildings?
A.—Yes.
Q.—And the insurance on personal property is on what kind of personal property?
A.—Covers all inanimate property inanimate chattels.
Q.—Can you tell us some of the kinds?
A.—There would be merchandise and stocks of merchandise in connection with all lines of business; and there would be the household effects of householders, and there would be all the inanimate chattels of the farmer.
40 Q.—And you have nothing to do with livestock in the way of animals, horses and cattle and sheep?

CHARLES M. BREWSTER—Examination Continued.

RECORDS

A.—No, sir; very small extent. That is a very small portion of our business.

Q.—Are you in a position to estimate the value of personal property in the Province of Saskatchewan in the year 1914?

A. I can give you a figure which is based upon insurance statistics, and which is a very conservative estimate of the value of inanimate chattels in Saskatchewan; about that time it would be \$340,000,000.

10 Q.—And what would you say as to that estimate of your own knowledge, apart from any statistical information?

A.—Well, that would be a very conservative estimate. Then that covers the personal property which is covered by insurance, which is generally insured in the Province.

Q.—That estimate would include any personal property covered by insurance, as well as an estimate of the property which is not covered by insurance, the property of the same kind and description?

A.—Yes.

Q.—That estimation does not cover to any extent live-stock?

20 A.—No, sir, that does not cover live-stock.

Q.—Are you familiar with the live-stock industry in Saskatchewan?

A.—No, sir.

MR. TURGEON. I think it is time I should record my objection. I do not think it concerns this case or anything connected with it.

MR. LAIRD. It is in the defence, and I take it we should prove our defence.

Q.—The merchants in the towns and villages carry a large stock of merchandise.

30 A.—Yes, sir.

Q.—What about the implement industry in this Province?

A.—Well, very large stocks are carried in the distributing points, and in each village there are one, two, three, four or five of the implement concerns who carry a certain amount of stock on hand, as well as repair parts.

Q.—And the City of Regina and Saskatoon are distributing centres?

A. Very large distributing points.

40 Q.—As distributing points, how would Saskatchewan compare with Manitoba and the other Provinces?

A.—Larger bulk of farm implements, I should say, than either of those two Provinces.

At the
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Court
Saskatoon
District of
Regina
Evidence on
behalf of the
Defendant
No. 10,
Examination
of Charles M.
Brewster
(continued)

RECORD ALBERT THOMAS BROOK Examination.

In the
Regina
Court
Judicial
District of
Regina.

Evidence on
behalf of the
Defendant

No. 11
Examina-
tion of
Albert
Thomas -
Brook

ALBERT THOMAS BROOK, after having first been duly sworn, deposeeth as follows.

EXAMINED BY MR. LAIRD:

Q.—What is your occupation, Mr. Brook?

A.—Real estate agent.

Q.—And you carry on business where?

A.—In Regina.

Q.—And you have been here for how long?

10 A.—Nearly eleven years.

Q.—You are a partner of the firm, I believe, of Brook & Allison?

A.—Yes, sir.

Q.—Are you familiar with other places in the Province of Saskatchewan?

A.—I have been to several other cities and towns.

Q.—I believe you have recently inspected a number of cities, towns and villages in the Province of Saskatchewan for the purpose of giving testimony in this suit, Mr. Brook?

A.—Yes, sir.

20 Q.—Can you tell us what towns and villages those were?

A.—Well, they are all the cities in the Province—Saskatoon, Regina, North Battleford, Prince Albert, Weyburn. I was not at Moose Jaw myself.

Q.—We have had this information put in the form of a schedule. It will probably amplify it by Mr. Brook looking at the schedule. This I hand you is headed statement as to city, town or village visited. You say you inspected the first how many of those?

MR. TURGEON: I think I should raise the same objection. There has been nothing yet told us to show the relevancy of these 30 figures to the matters in question here.

HIS LORDSHIP: I cannot see myself what it is leading to. I cannot see it is leading to anything affecting the case.

MR. LAIRD: You have inspected, Mr. Brook, how many of the towns and villages mentioned on the statement I hand you?

A.—Twenty-three.

Q.—Which twenty-three?

A.—They are not in order on here.

Q.—Read out slowly the ones you did inspect?

A.—Regina, Saskatoon, North Battleford, Prince Albert, Swift
40 Current, Yorkton, Melville, Sutherland, Watrous, Outlook, Biggar,
Kindersley, Wilkie, Kerrobert, Canora, Humboldt, Bredenbury,
Mooseomin, Warman, Young, Chaplin, Craik, Aylesbury. I find they
are all together here in this statement here.

ALBERT THOMAS BROOK Examination Continued

Q.—Commencing on which one?

A.—Regina.

Q.—Commencing at Regina you inspected all the towns on this statement?

A.—Yes.

HIS LORDSHIP. What percentage do those 23 amount to of the cities, towns and villages in the Province?

A.—That would be all of the cities.

10 Q.—Except Moose Jaw?

A.—Yes, we have Moose Jaw. I did not inspect Moose Jaw. My partner inspected that.

MR. LAIRD: What proportion, or what percentage of the towns, could you tell his Lordship?

A. Could not tell you that, I am sure. Most of the principal towns.

MR. LAIRD: I think we can give your Lordship the information from the pleadings. We have completed the number of towns. We have not inspected them all. We can answer your lordship by
20 reference to the admissions and a comparison with this statement.

HIS LORDSHIP. He has inspected twenty three of the cities, towns and villages. I don't know what percentage

MR. LAIRD: The second column under the heading of "Total Acreage" gives what?

WITNESS. Total acreage included in the town or city.

Q.—Or town, as the case may be?

A.—Yes.

Q.—The third column is?

A.—Total acreage built on, for municipal or railway, or reason-
30 ably required for expansion. Some of the villages and towns are scattered, and it is reasonably expected they will fill up by a reasonable growth in the next few years.

Q.—And the fourth?

A. Actually broken up or cultivated. I have not included in that anything used for pasture.

Q.—Anything used for pasturage or grazing?

A.—No.

Q.—And the last column, "Total Acreage of Land Suitable for
40 Agricultural Purposes and Not Required for building or for city, town or village expansion"?

A.—Yes.

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Witness
Evidence on
behalf of the
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No. 11
Albert
Thomas
Brook
(Continued)

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ALBERT THOMAS BROOK—Examination Continued.

Q.—That is land, in your estimation, suitable for agricultural purposes?

A.—Yes. In that last column we have also placed lands that could be used for grazing and pasturage.

Q.—That last column includes all the land that could be used for agricultural purposes?

A.—Yes.

Q.—What do you say, Mr. Brook, as to the correctness of this statement in regard to the 23 towns, cities and villages which you visited, that is, all on the list commencing Regina?

A.—Well, as near as I could possibly get it, I would say it was correct.

Q.—What did you do at these places?

A.—I visited each city, town or village respectively, and procured a map of the place and saw some of the leading real estate agents there, and procured what information I could, and in each case I personally confirmed what I secured by the information.

Q.—Went out and made a personal inspection of each property?

A.—Yes; and in the larger places it often took two or three days to do it.

HIS LORDSHIP. How did you arrive at the amount that would be needed for city, town or village expansion?

A.—Some of the cities were more thickly built up than others, for instance, Regina; and it would require more on the outskirts in Regina than, say, Saskatoon.

Q.—Does that mean that you have simply included in that estimate, "Required for expansion," the vacant property within the part that is built up?

A.—Yes; just on the outskirts.

MR. LAIRD. That is, in the case of a block having only a few houses built upon it, you would put the whole block in as improved?

A.—Yes, generally speaking.

Q.—And if a block had no buildings or improvements of any kind on it, did you or did you not treat that as required for expansion?

A.—If it was surrounded by buildings—other blocks were built around it—I would say this was required for expansion.

Q.—You have not, as I understand from your evidence, included in the lands that can be cultivated any vacant lots in blocks wherever there are any houses?

A.—No, not at all.

HIS LORDSHIP. That would mean, then, so far as Regina is concerned, all those vacant blocks in Lakeview and these other subdivisions are not included in the probable expansion of Regina?

ALBERT THOMAS BROOK *Examination Continued and Cross Examination*

RECORD

A.—Anything just on the outskirts I have taken in two or three blocks surrounding.

Q.—The built-up part?

A.—Yes.

MR. LAIRD: The inspection you made, I believe, Mr. Brook, was made during last year, 1917?

A. Yes, most of it in December, 1917.

Q.—Can you say from what you saw and from your knowledge of the conditions in the Province, how the conditions when you made the inspection would compare with the conditions in 1914?

A. Practically the same, there has been very little building going on since 1914; I found the conditions practically the same as 1914.

Q.—Any buildings erected and not occupied on account of the changed condition you found, you treated as improved?

A. Yes.

Q.—How did you find things in the cities and towns?

A.—I found most of the buildings were occupied. In some cases some of the buildings were occupied. In the city there was a demand for buildings—could not supply the demand.

Q.—You said since 1914 very little building was developed?

A.—Very little; any building has been right near the centre.

Q. That is due, we all know, first to the war and the people going across to the front?

A.—Yes.

MR. TURGEON: We still object to all that evidence and to the schedule, subject to that we wish to cross-examine

CROSS-EXAMINED BY MR. TURGEON:

HIS LORDSHIP: The result would be that if the Councils of these various cities, towns and villages fixed the limits of their various municipalities at what they figured would be for municipal purposes, you would consider their views were too large?

A.—Good many cases they were.

MR. TURGEON: I suppose, Mr. Brook, you have no definite knowledge of what the areas of these cities were in 1914 as compared with their areas in 1917 when you took this?

A.—They were the same. We have certified copies of the Orders-in-Council.

Q.—That none of these have been changed?

A.—Yes.

Q. Where did you get this?

A.—From the department—James Bain.

is the
Supreme
Court,
Judicial
District of
Regina.

Evidence on
behalf of the
Defendant

No. 11
Examina-
tion of
Albert
Thomas
Brook.
Continued.

Cross-Ex-
amination of
Albert
Thomas
Brook.

RECORD ALBERT THOMAS BROOK—Cross Examination Continued.

Q.—You made no measurements yourself?

A.—Well, no actual measurements; I have maps of each place.

Q.—I am just asking you if you made measurements yourself?

A.—Not actual measurements.

Q.—So then your information is really hearsay—what someone else told you?

A.—No, we went out and inspected it. You could tell the section line. Generally goes by section lines.

Q.—How long did you spend in Prince Albert?

A.—Two days.

Q.—Who was with you?

A.—I had Mr. George Well part of the time, another time we had a man driving a car that had been living up there for years and knew the city well.

Q.—Would you go to a place and say "so many acres there," or how would you find out how many acres?

A.—I would get on the map and mark in blue the built-up area and red the vacant, and go out and see it, and figure out on the map how much is built up.

Q.—Maps of real estate agents?

A.—Some of them, and some surveyors' maps. In Canora I had a blue print signed by the Mayor of Canora.

Q.—The maps you used to make these calculations are just what you call the maps generally used by real estate dealers?

A.—Recognized map.

Q.—Are not they the ones generally used by real estate dealers?

A.—Some of them are and some of them are gotten up by surveyors.

30 Q.—How long would you spend, say, in Briercrest?

A.—I did not inspect Briercrest.

Q.—How would you figure whether it was suitable for agricultural purposes? How much land would you consider was suitable for agricultural purposes? Supposing you saw a block of five acres, would that, in your opinion, be suitable for agricultural purposes?

A.—Generally speaking, that would be included, if the city or town was inclined to have any growth at all, included in the amount required for expansion; naturally figure that would fill up.

40 Q.—Supposing you came across a block of ten acres, would that in your opinion be suitable for agricultural purposes?

A.—It should be suitable for agricultural purposes.

Q.—In this country did you hear of any farmer going to farm ten acres?

A.—Put in potatoes.

Q.—If a man had a back yard with one-tenth of an acre, that would be suitable for agricultural purposes?

ALBERT THOMAS BROOK—Cross Examination Continued.

RECORD

In the
Supreme
Court,
Judicial
District of
Oregon.

Evidence on
behalf of the
Defendant.

Vol. 1
Cross Ex-
amination of
Albert
Thomas
Brook.
(Continued.)

A.—Not necessarily; you could go in for it on a large scale.

Q.—Did you find out who were the individual owners of these parcels of land?

A.—No.

Q.—Wouldn't it be a fact if one man own 160 of these acres, or if ten men owned 160, it would not be suitable for agricultural purposes?

10 A.—In lots of these cities lots of acres are allowed for expansion in any case.

Q.—You did not know who were the individual owners?

A.—No, not in some cases—in Prince Albert, with 8,000 acres.

Q.—You did not go and find out who were the individual owners?

A.—No.

Q.—Isn't this schedule you have got here a rough guess?

A.—No, it is not a rough guess.

HIS LORDSHIP: Take Prince Albert, did you know—out of that 8,000 acres did you know whether one individual owner had more than ten acres?

20 A.—No, I went to see if it was suitable for agricultural purposes.

MR. TURGEON. Did you actually know whether any of these men owned over five acres?

A.—No.

Q.—Did you know whether any of these men—over two acres?

A.—I did not make any enquiries as to the ownership.

Q.—Then you don't know?

A.—Not so far as the ownership is concerned.

30 Q.—To be suitable for agricultural purposes, wouldn't there have to be a considerable amount owned by one man?

A.—Not necessarily.

Q.—We are talking about ordinary conditions. Supposing one man owned an acre, next man owned another acre, and the next man two acres, one wanted to cultivate his land, it would not be suitable for agricultural purposes?

A.—That would not make any difference to the land; the land would grow crops.

40 Q.—In order to say certain land is suitable for agricultural purposes, haven't you got to have a large block of land that is either owned by one man or that can be cultivated by one man perhaps by consent?

A.—It is easier to put it under cultivation then.

Q.—Would this be a fair thing to say, for instance, that ten parcels of one acre each would be suitable for agricultural purposes?

RECORD **ALBERT THOMAS BROOK** *Cross Examination Continued.*

In the
Supreme
Court,
Judicial
District of
Regina

Evidence on
behalf of the
Defendant

No. 11
Cross Ex-
amination of
Albert
Thomas
Brook.
(Continued)

A.—If those ten people could agree to combine their holdings

Q.—What would you grow on it?

A.—Lots of places you can grow on ten acres.

Q. Do you know any place in Saskatchewan where people farm on ten acre lots?

A.—Well, lots of these places, say at Macklin, they have ten acres.

Q.—You mean a man owns lots of land, but there would be a ten 10 acre plot in that land?

A.—Yes.

Q.—What do you mean by suitable for agricultural purposes?

A. Well, it can be used for growing grain or grazing purposes

Q.—You would not, surely, tell this court that a one acre plot is suitable for agricultural purposes?

A.—Well, I was speaking of a good many acres.

Q. You mean there was land up there in large quantities?

A.—Yes.

Q.—And if you got the consent of all owners to grow grain on 20 the land that land could grow wheat?

A.—It was suitable for that purpose.

Q.—Doesn't all this mean this—that the earth in Saskatchewan will grow grain?

A.—There is a part there that is suitable for growing grain, the part that is not built on.

Q.—You don't know whether the conditions of ownership are such that would make it practicable to grow grain?

A.—Well, I did not make any enquiries.

Q.—Now, do not these lands adjoining the cities and towns, say 30 these particular lands you have in that schedule, do they not pay taxes to the city?

A.—Yes.

Q.—Are not those city and town taxes notoriously high as compared with the rural municipality taxes?

A. Yes.

Q.—Including the surtax?

A.—Yes, I presume so.

Q.—How much time did you spend, now, in Biggar?

A.—One day in Biggar

40 Q.—And in one day you went over 3,840 acres?

A.—Well, I did not go all over it; there was a certain part of the town solidly built up—410 acres.

HIS LORDSHIP: Is this evidence material at all? I mean, has the Court not got to assume that when the municipality or these various cities, towns or villages established their boundaries that they

ALBERT THOMAS BROOK—Cross Examination Continued.

RECORD

included such lands as in their opinion was necessary for the expansion of the city, town or village? Isn't that final so far as the Court is concerned?

Is the
Magistrate
Court,
Judicial
District, at
Regina.

MR. LAIRD. I submit not, my Lord, when the Legislature steps in and puts a separate tax on the land outside.

Evidence on
behalf of the
Defendant.

HIS LORDSHIP. If the municipality of the City of Regina says, "We need a certain enclosed area for our city," and they get that, I do not see it is open to a court of law to question it. It is only, in any case, the opinion of individuals against the recognized authorities of cities, towns or villages.

Is it
a cross
examination
of
Albert
Thomas
Brook.
Is Court used

MR. LAIRD: It is a question of an actual fact.

HIS LORDSHIP. It may be a question of actual fact as to the area already built on, but the question is, to my mind, when the authorities in these various places fixed the boundaries of their cities, towns and villages, they fixed it at what in their opinion was necessary for the requirements of that place. If that was so, I do not see how any witness or any court can say their judgment was not well founded. We can say up to the present time it is not necessary for the buildings, up to the present time, but it will be necessary. How can the Court say that? Take the City of Regina, here—how can we say in the future even the whole area comprised in the City of Regina will not be required for city purposes?

MR. LAIRD: The legislature or the Government have stepped in and fixed these boundaries in this method.

HIS LORDSHIP. They fixed them on petition from the inhabitants.

MR. LAIRD: In most cases these lands contained the same kind and character of soil as the lands outside which are made subject to this special tax.

HIS LORDSHIP. And why? Because the city, town or village say "We need that area for the purpose of our city, town or village," as the case may be.

MR. LAIRD. Why did not the Government put the surtax over all the land of the same kind and character?

HIS LORDSHIP: I should say that the answer given by the witness corresponds to the actual fact, that in these cities, towns and villages the taxes are higher than in the municipalities, including the

RECORD

in the
Examination
of the
Evidence of
the
Defendant

Evidence as
to the
Defendant

No. 11
Crown Re-
servation and
Re-ex-

amination of
Albert
Thomas
Brook

ALBERT THOMAS BROOK—*Re-examination*.

WILLIAM JAMES ALLISON—*Examination*.

surtax. I can't sit in judgment upon the wisdom or unwisdom of an action of the Legislature, acting within its jurisdiction. The whole question is whether there is jurisdiction.

MR. ANDERSON (to witness): In regard to the lands suitable for agricultural purposes, you do not know of your own knowledge who the owners of the lands were and the size of the parcels they owned?

10 A.—No, not individually, I just took it collectively.

RE-EXAMINED BY MR. LAIRD:

Q.—That is, in making up this schedule, the part that you say is suitable for agricultural purposes, you did not consider the question of ownership at all?

A.—No.

Q.—You only considered the character of the land?

A. Yes.

Q. And in "Suitable for Agricultural Purposes" you have included grazing and pasture land?

20 A.—Yes.

Q.—And other farming purposes, such as vegetables and grain?

A.—Yes.

Q.—There was some reference made to back-yards have you included back-yards?

A.—No, that is included in the cities, towns and villages.

Q.—These that you visited, did you enquire—have you any knowledge as to the tax?

30 A. Generally speaking in the cities I could not say as far as the small villages are concerned—within the cities I should say the taxes are higher inside the limits than they would be outside, higher proportionately.

Q.—You mean by higher proportionately, higher on the dollar?

A.—The rate on the assessment is higher. Then it is assessed as lots, whereas outside it is assessed as farm lands.

Q.—It is on a price value; the property is all required to be valued, I take it?

A.—Yes.

(Schedule marked Exhibit One.)

40 WILLIAM JAMES ALLISON, after having first been duly sworn, deposeeth as follows:

EXAMINED BY MR. LAIRD:

Q.—You live in Regina, Mr. Allison?

A.—Yes, sir.

No. 12
Examination
of
Witness
James
A. Allison

WILLIAM JAMES ALLISON—Examination Continued.

RECORD

Q.—And you are a partner in the firm of Brook & Allison?

A.—Yes.

Q.—And Mr Brook, your partner, was the last witness?

A.—Yes.

Q.—I believe you made an inspection of some cities, towns and villages in this Province in connection with this litigation?

A.—I did.

Q.—How many did you inspect?

is the
Superior
Court,
District
District of
Regina.
Evidence on
behalf of the
defendant
See—
Examination
of
William
James
Allison.
(Continued)

- 10 MR. TURGEON: I again must interpose the same objection both to the evidence and this schedule.

WITNESS I haven't the number

Q.—I believe this is a statement as a result of your investigation and inspection, Mr. Allison?

A.—Yes.

Q.—How many of these places?

A.—Thirteen.

Q.—And which ones are they?

- A.—Moose Jaw, Weyburn, Estevan, Wolsley, Strassburg,
20 Qu'Appelle, Indian Head, Wilcox, Rouleau, Drinkwater, Briercrest, Abernethy, Balcarres. First thirteen on the schedule

Q.—That inspection was made when, Mr Allison?

A.—About the latter part of 1917.

Q.—You personally, I understand, visited these places and went over the ground?

A.—Yes, I did.

Q.—Now, the information on this statement, the total acreage, I believe, is the acreage within the corporate limits of the place?

A.—Yes.

- 30 Q.—Then the acreage built upon or improved or reasonably required for expansion—can you describe briefly what is included in these figures?

A.—In each case I took the part that was built on and where there would be two or three houses in a block, I usually included the whole block. I always included the whole block as being required, as built on or being required. But areas outside, I might include a block in the centre or where there was a number of houses around the outside of it. The next block or two occupied I would include inside of that occupied. Anything that was not occupied at all I took it is not
40 being occupied, where there were no houses in the blocks, except, of course, I left quite a number close in as would be required for expansion

Q.—Next item—Cultivation?

A.—In each case I took the land under plow

RECORD

In the
Supreme
Court
Judicial
District of
Hawaii

Evidence on
behalf of the
Defendant

No. 12
Exhibits
taken of
William
James
Allison
(Continued)

WILLIAM JAMES ALLISON—Examination Continued.

Q.—What had it been used for?

A.—Chiefly in grain growing.

Q.—So that there is land in these cities, towns and villages that is cultivated and used for grain?

A.—Yes.

Q.—The last column, Mr. Allison, the acreage suitable for agricultural purposes, not required for building or expansion, that includes what? Can you describe the lands mentioned?

10 A.—Well, that would include all the land, practically all the land that is not built on or what I considered was required for immediate development.

HIS LORDSHIP. What percentage did you allow for immediate development?

A.—I cannot answer that exactly. I took where a subdivision had quite a number of houses and perhaps there would be only one or two houses in a block, I would take all the unoccupied portion of these blocks would be required.

Q.—Generally speaking, you have allowed for expansion the filling up of the vacant places on any blocks upon which there are any houses erected at the present time?

A.—I think in addition to that there would be possibly ten per cent.

MR. LAIRD. That is, you are allowing in all cases the blocks that are built on at all?

A.—Yes.

Q.—And in addition to that you have allowed ten per cent.?

A.—That is speaking roughly, I think about ten per cent.

Q.—Then the lands you considered suitable for agricultural purposes, they are not actually under the plow?

A.—No. In some cases they would include what is under plow.

Q.—But what is not under plow is natural prairie, or describe it?

A.—It would be natural prairie, of course, in some cases it might not be suitable for growing grain; it would be suitable for grazing.

Q.—What about the character? Wooded?

A.—In some cases. Qu'Appelle, it would be wooded and it would not be suitable until cleared.

Q.—But you still included it in that column?

40 A.—As suitable for agricultural purposes.

HIS LORDSHIP. It would only be suitable for grazing providing grazing was permitted within the limits of the cities, towns and villages?

A.—Yes.

WILLIAM JAMES ALLISON *Examination Continued.*

RECORD

MR. LAIRD You are just speaking of the character of the land?

A.—Yes.

And you did not enquire as to the ownership of these lands not required for building?

A.—No.

Q.—The conditions in 1914—were you living in Saskatchewan at that time?

10 A.—Yes.

Q.—For how long previous to that?

A.—I have lived in Saskatchewan since the Spring of 1906.

Q.—And in Regina all that time?

A.—Practically, yes.

Q.—And from your knowledge of conditions in Saskatchewan and from your knowledge gained by inspection of these thirteen places, what do you say as to the conditions in 1914 as compared with the time you visited them?

A.—I found them to be practically the same.

20 Q.—What has been the condition in the way of development—building up?

A.—Since 1914 there has been very little building, a few houses, but probably inside the town and it has affected the situation very little.

Q.—So far as the condition of the land is concerned?

A.—Yes, practically not at all.

Q.—Have you dealt in farm lands in Saskatchewan during the period you have been doing business?

A.—During that period I have been interested in the sale or inspection.

30 Q.—The inspection?

A.—The inspection would be for loan purposes.

Q.—That is, corporations and individuals loaning money on the land?

A.—Yes.

Q.—Can you tell me the differences of value of land in the Province of Saskatchewan in their natural state?

A.—I would say they would vary from one dollar to forty-five per acre.

Q.—Land is sold on the acreage basis?

40 A.—Yes.

Q.—And you think that some of the lands in Saskatchewan are not worth on the market more than \$1.00 an acre?

A.—Some lands.

Q.—And \$45.00?

A.—Even as high—I believe that raw lands in some cases might have sold as high as 50 dollars an acre.

In the
Saskatchewan
Crown
Land
Survey
Evidence on
behalf of the
Defendant.
No. 12
KARL
ALLEN
JAMES
ALLEN
(Crown Agent)

RECORD WILLIAM JAMES ALLISON—Examination Continued.

In the
Supreme
Court,
Judicial
District of
Regina
—
Evidence on
behalf of the
Defendant
—
No. 12
Examin-
ation of
William
James
Allison
(Continued)

- Q.—You personally don't know of any sales at \$50.00?
A. Not at the present time, but there have been lots at \$45.00.
Q.—Can you suggest any district in the Province where lands brought that price?
A.—I might say in the district from here to Moose Jaw and the Soo Line.
Q.—The Soo Line is in the south east part of the Province?
A.—That would be south of here.
Q.—Then the value of those prairie lands run between those two figures \$45.00 to \$50.00?
A.—Yes.
Q.—After land is broken up and cultivated to some extent the difference in value would depend in a large measure on the value of the soil in its natural state?
A.—Yes.
Q.—And what would you value the improved land?
A.—It might vary from \$20.00 to \$75.00 or, say, \$85.00.
Q.—Land partly cultivated and improved?
A.—Yes.
Q.—And \$10.00 would be the minimum?
A.—Yes. I think no one would hardly want to cultivate land worth that.
Q.—Are you familiar with the live-stock industry in Saskatchewan?
A.—Not closely in touch with it, only from observation.
Q.—The conditions as to the values I have spoken to you about as to the farm land, both unimproved and improved, would that apply to the year 1914?
A.—Yes.
Q.—And I suppose there has not been very much change in farm lands since that date? There has been a slight depreciation, if any?
A.—No, I think there was a depreciation for a certain length of time, but it seems to have come back this last few months to perhaps the same state.
Q.—As to the live-stock industry, the farms in Saskatchewan, to what extent do they use animal power as compared to machinery?
A.—Possibly one third of the power would be machine power, engine.
Q.—What would be the value of the live-stock to the farm in Saskatchewan; would you care to estimate the value of the horses?
A.—Half section or a section?
Q.—Half section is the average farm?

MR. TURGEON: I hope it is understood I am objecting to this evidence.

WILLIAM JAMES ALLISON—Examination and Cross Examination.

WITNESS: It would be just a guess, I am afraid; I have not given that matter a thought. A farmer to work a half section would require a great deal to operate it in horses and equipment.

Q.—What would that be for horses and cattle?

A.—Well, I have not figured this out so as to say definitely.

Q.—Are there or are there not large ranches for cattle and sheep?

A.—Yes.

Q.—Do you know to what extent that industry has developed?

10 A.—No, not prepared to say.

Q.—But there are ranches of these live-stock?

A.—Yes.

RECORD

in the
Supreme
Court,
Judicial
District of
Saskatchewan

Evidence on
behalf of the
Defendant

No. 12
Exhibit
after and
Cross Ex-
amination of
Witness
James
A. Allison.

CROSS EXAMINED BY MR. TURGEON:

Q.—Mr. Allison, you state that the conditions in 1914 as to having land around the cities under cultivation is about the same as 1917, that is not correct—is it?

A.—In regard to it being under cultivation?

Q.—Yes?

A.—I found it practically the same.

20 Q.—Take around Regina, there is the McCallum block in the south; that was not under cultivation in 1914?

A.—I was not referring to Regina.

Q.—We will ask about Regina. What about Regina?

A.—I do not remember whether that was under cultivation in 1914.

Q.—You have often driven up to the Country Club?

A.—Yes.

Q.—You have noticed it was not under cultivation?

A.—I think it was about under cultivation in 1915 and 1916.

30 Q.—It was under cultivation last year, 1917?

A.—Yes.

Q.—And under cultivation the year before?

A.—Yes.

Q.—The particular piece of land, there is over 1,000 acres there. That was not under cultivation in 1914, was it?

A.—I don't know. There would not be a thousand acres in what you refer to.

Q.—There are 640 acres?

40 A.—In that particular piece I do not think there is the full section.

Q.—Going out to the Country Club south of Regina, are there not more than 1500 acres under cultivation, that is in 1917, that were not under cultivation in 1914 in the City of Regina?

A.—I don't think so.

Q.—How many do you think, then?



RECORD

WILLIAM JAMES ALLISON—Cross Examination Continued.

In the
Supreme
Court
Jaffelin
Exhibit of
Regina.

Evidence on
behalf of the
Defendant

No. 12
Cross Ex-
amination of
William
James
Allison.
(Continued)

HIS LORDSHIP: Probably it yielded to the demand for Greater Production.

WITNESS I cannot say that.

MR. TURGEON: Isn't it remarkable that you are an expert in sheep and horses and not in your own town around Regina?

A.—I am not an expert in cattle and sheep. This question is one I have not looked into at all.

Q.—You motor around Regina?

A.—Yes.

Q.—And you have since 1914?

A.—Yes.

Q.—And you have driven around the Country Club?

A.—Yes.

Q.—And you have observed whether it has been under cultivation?

A.—In a general way; I have not observed.

Q.—How do you observe? Do you have to be sent there for court purposes, or do you observe just as well if you were only driving?

20 A.—Practically as well.

Q.—Well, can you tell around the City of Regina what land was not under cultivation in 1914 that was under cultivation in 1917?

A.—Would not like to answer that without a map before me.

Q.—To the best of your information there would be 1000 acres in that part?

A.—No, I do not think so.

Q.—How much do you think?

A.—I am not prepared to say.

Q.—Have you any thoughts on it at all?

30 A.—Yes, I believe there was land brought under cultivation since 1914.

Q.—You think it is not a thousand acres?

A.—I do not think so.

Q.—How much do you think? You must have some idea in your mind to think it is not a thousand acres?

A.—I cannot answer that without a map before me to recall the particular pieces that were brought under cultivation since.

HIS LORDSHIP: I don't want to shut out any evidence that Counsel thinks is material, but I cannot see now the jurisdiction of the 40 Legislature to levy a tax can depend on whether individual owners within the city limits cultivated the land they owned or not.

We do
not see the
will of
the
State
A. Wilson

RE-EXAMINED BY MR. LAIRD

Q.—Mr. Allison, looking at the statement, I believe in the first

ALBERT THOMAS BROOK—Re-examination.

13, the last column includes the land that is actually under cultivation; that is, under the plow?

A.—Yes.

ALBERT THOMAS BROOK, recalled:

EXAMINED BY MR. LAIRD:

Q.—Looking at statement Exhibit One, Mr. Brook, the last column, "total acreage," does or does not that, in the ones you inspected, include the land that is actually under cultivation?

10 A.—No, I have included the lands that are suitable for cultivation and not already cultivated; the two columns together would make the total.

Q.—The two would require to be added together to make up the total of what is actually fit for cultivation?

A.—Yes.

Q.—That applies from Regina on to the end?

A.—Yes.

Q.—And of course the totals would then have to be adjusted at the end of the statement, would require to be changed in that respect?

20 A.—Yes.

HIS LORDSHIP: You visited Prince Albert, did you?

A.—Yes.

Q.—Of the 5,220 acres here that you say is suitable for agricultural purposes in Prince Albert, do you know what proportion of that is owned by the defendants?

A.—I know there is some, but I do not know how much.

MR. ALLAN: Reference is made, my lord, to Order-in-Council fixing the boundaries, and the total acreage is set out in the different municipalities in the first column. That will be Exhibit One. My
30 learned friend will admit to save putting in the Orders-in-Council are correct.

HIS LORDSHIP: That is that the areas of these cities, towns and villages are correctly set out in this schedule?

MR. ALLAN: Yes.

MR. TURGEON: That they are extended correctly.

MR. ALLAN: I will file the 4th Vol. of the R.S. of Canada. There is contained in this volume

"Deed of Surrender from the Company to the Crown."

"Order in Council," also "Saskatchewan Act of 1905."

RECORD

—
in the
Supreme
Court,
and the
Hearings of
the
Evidence on
behalf of the
Defendant,
No. 12
Re-examination of
Albert
Thomas
Brook

RECORD

In the
Supreme
Court,
Judicial
District of
Regina

Evidence on
behalf of the
Respondent

ARCHIBALD B. CLARK Examination.

Copy of the Company's Charter marked Exhibit "3."

Adjourned for noon recess.

AFTERNOON SESSION

MR. ALLAN: I will put in the order consolidating these actions. (Marked Exhibit "2.") I hand the file in the case of "Collison v Hudson's Bay," in which we have the charter filed. (Marked Exhibit "3.")

ARCHIBALD B. CLARK, after having first been duly sworn,
10 deposeth as follows:

EXAMINED BY MR. LAIRD.

Q.—You live in Winnipeg, I believe?

A.—I do.

Q.—What are you engaged in?

A.—In lecturing on political economy, University of Manitoba.

Q.—How long have you held that position, Mr. Clark?

A.—Since 1909

Q.—Lecturer, Professor of Political Economy?

A.—Yes.

20 Q.—Before coming to the University of Manitoba, what position
did you occupy?

A.—Lecturing in the economic department, University of Edinburgh.

Q.—How long were you there?

A.—Since 1901 as a lecturer.

Q.—And previous to that you had been engaged in studying?

A.—I was assistant before I became lecturer; I was assistant to
the lecturer on political economy.

Q.—And prior to that you were engaged in studying?

30 A.—Yes, I had been engaged in the study of political economy
practically exclusively since 1892.

Q.—In the study of political economy?

A.—I have specialized in taxation since about 1906

Q.—In what way?

A.—Inasmuch as I have been consulted by different bodies on tax
questions, both in Scotland and Manitoba, and I have had occasion to
write memoranda on the subject of taxation, first for a body that was
opposing the taxation on land values, Scotland, in 1906-7.

Q.—Preparing a memorandum for what body?

40 A.—It was a body of estate owners opposed to the taxation of
land values, and this evidence was discussed in a Select Committee of
the House of Commons.

No. 18
Examination of
Archibald
B. Clark.

ARCHIBALD B. CLARK Examination Continued.

Q—That was a body of land owners in Scotland?

A.—Yes, and it was printed as an appendix to their work.

Q—In your lectures on political economy did you have to lecture and teach the public taxation of land?

A.—Yes.

Q And you have been doing that during your whole professional life?

A.—Yes; since 1909 I have lectured on taxation every Winter.

10 Q—Apart from your university work proper, did you write and lecture on the subject of land taxation?

A.—Yes, I wrote on taxation in Western Canada for that prairie value book known as Canada and Its Provinces. It was a treatment of the actual position of taxation in the Western Provinces of Canada, partly historical and partly dealing with the position in the present day. That was for Canada and its Provinces. Then I also wrote a memorandum for the Assessment Committee that was considering the Winnipeg system last winter.

20 Q You also lecture and speak upon the subject of taxation as occasion offers?

A.—Yes, frequently have to do that.

Q What would you say as to your familiarities with the principle of taxation in the English-speaking world?

HIS LORDSHIP What are you going to put in, Mr. Laird?

MR. LAIRD. The subject of land taxation.

HIS LORDSHIP What has that got to do with this? That could only be the witness' opinion. Supposing I did not agree with it?

MR. LAIRD: Professor Clark, in the years 1869-70 were you familiar with the system of land taxation in Great Britain?

30 A.—Yes, I think in a general way.

Q—Can you describe briefly the system of land taxation in Great Britain at that period, leaving out the cities, towns and villages, for I believe in London taxation is very—

HIS LORDSHIP: Before I enter into a study of the land taxation of the English speaking world, you have got to tell me how it can have any bearing on this case.

MR. LAIRD. It is put in to inform the mind of the Court as to the system of taxation that existed when this surrender was made. Your Lordship has the Order-in-Council and the Deed of Surrender, 40 with the provision that no exceptional tax—

RECORD

In the
Supreme
Court,
Judicial
District of
Regina.

Exhibits on
behalf of the
Defendant.

No. 12,
Examination of
Archibald
B. Clark.
(Continued)

RECORD

ARCHIBALD B. CLARK *Examination Continued*

In the
Supreme
Court
Judicial
District of
England

Evidence on
behalf of the
Defendant

By J. B.
Clark,
Attorney
for the
Defendant

HIS LORDSHIP. Precisely.

MR. LAIRD. If your Lordship can take judicial notice of the taxation that existed in England and Canada in 1869-70 I do not think we need this evidence, but it is for the purpose of informing the Court what that taxation was like.

HIS LORDSHIP: That is, it is put in for the purpose of showing what would constitute an exceptional tax at that time?

MR. LAIRD. I would not say that. It is put in to show what 10 were the usual taxes at that time and to understand what the parties meant by exceptional taxation. I am not prepared to take an outside opinion as to whether or not your Lordship can look at these statutes, I think your Lordship can, and we might refer your Lordship to the statutes and get this information from the books, but it would be very much shorter, I take it, to do it in this way.

MR. TURGEON. I now renew the objection the same as I made before; and that is that all these opinions of economists as to what would be proper would be very interesting in the Legislature, but what interest they are here I cannot conceive. My learned friend is appar- 20 ently basing an argument that the Deed of Surrender was signed about 1870 or thereabouts, and he is about to submit that any tax imposed then in Canada and England was not an exceptional tax. I am quite prepared to admit that the surtax did not exist then.

MR. LAIRD. Well, Professor Clark, to proceed, can you describe briefly the system of land taxation on agricultural land in England in 1869 and 1870?

A.—Well, at that time there was the old English annual land tax instituted in 1692. Since Pitt's Redemption Act in 1798.

Q.—What was the nature of that old land tax?

30 A.—That old land tax was simply a tax based on the annual value of the land.

Q.—That is, the rental value?

A.—Yes.

Q.—At the rate of so much on the £1

A.—It yielded after Pitt's scheme.

Q.—That was universal?

A.—Yes. It was originally the general property tax, but it became merely a nominal land charge which is capitalized when the land has changed hands.

40 Q.—That is, on the face of the sale the tax was redeemed for all times?

A.—Some people redeemed it; under Pitt's scheme it does not

ARCHIBALD B. CLARK Examination Continued

fall on the original owners, but just when the property changes hands.

MR. TURGEON: The witness has given reference to a certain statute; that statute surely must explain itself.

HIS LORDSHIP By an exceptional tax they meant a tax that did not exist at that time?

MR. LAIRD: That is one of our arguments.

HIS LORDSHIP Are you going so far as to say that they intended that no tax—that it was the intention of the parties that no tax
10 other than those that up to that time had been imposed in England should be imposed, and that any others were exceptional taxes?

MR. LAIRD: We are not going so far as that.

HIS LORDSHIP I think you should refer to the Statutes, in the light of the statement by the Attorney-General.

MR. LAIRD: If your Lordship is at liberty to do that, alright.

HIS LORDSHIP Since it has been referred to by the witness, I think I would.

MR. LAIRD. You referred to the old land tax. What other tax?
A.—Tax known as Schedule A of the Income Tax.

20 Q.—That was just an Income tax?

A.—Yes, I believe there was a further one known as Inhabited House Tax.

Q. Yes?

A.—On the annual value of the house

Q.—That was in effect in 1870?

A.—Yes.

Q Do you know the statute which governed that at that time?

A.—I do not know anything of the statute, but I know the effect
of the tax.

30 Q.—Those two taxes continued from 1870, the land tax and the inhabited house tax, down till 1910; that would be a tax on the house and land?

A.—Local taxes.

Q.—Mention the nature of this?

A.—Equal rates levied on the annual value of real estate, including the value of land and buildings.

Q.—For what?

A.—Local purpose; for maintenance of the local governments.

RECORD

In the
Supreme
Court,
Judicial
District of
Oregon

Evidence on
behalf of the
Defendants

No. 15
Examination of
Archibald
B. Clark.
(Continued)

RECORD ARCHIBALD B. CLARK—Examination Continued

In the
Supreme
Court
Judicial
District of
Quebec
Evidence on
behalf of the
Defendant
No 12
Examina-
tion of
Archibald
B. Clark.
(Continued)

- Q.—Of the Local Government Board?
- A.—Of the municipalities; the municipal governments of the parishes.
- Q.—Moneys used largely for keeping up roads?
- A.—Yes.
- Q.—And that was a rate on the dollar based on the value of the property?
- A.—Based on the annual value.
- Q.—And the needs of the District?
- A.—Yes. In England it was levied on the occupier; in Scotland partly on occupier and partly on owner.
- Q.—Was there any other land tax in England at that time?
- A.—No, I think that exhausts them all.
- Q.—Then substantially that remained the condition of land taxation in England until what date?
- A.—Until Lloyd-George's Act of 1910.
- Q.—That is known as the Finance Act of 1910?
- A.—Yes.
- 20 Q.—Then in Canada, Professor Clark, can you tell us the system of land taxation in Canada in 1870? Take the country by Provinces. Take Ontario?
- A.—The system in Ontario was simply the system of assessment of real estate, levied on the assessed value of the real estate.
- Q.—By what body?
- A.—Local authorities.
- Q.—Called municipalities?
- A.—Yes.
- Q.—That was the condition in Ontario away back until about
- 30 the year 1850?
- A.—Yes, that is the condition so far as I know it.
- Q.—That system has continued in Ontario, down to the present day?
- A.—Yes. There have been movements on the part of municipalities to have the rate put on improved value; but that has not been carried out.
- Q.—In Quebec, do you know what system of taxation has been in force there since 1870?
- A.—Very much the same.
- 40 MR. TURGEON: The way to prove the law of a Province or another country is well known. This is not the proper way
- MR. LAIRD: Can you tell us the Municipality Act that was in force in Ontario in 1869 and 1870?
- A.—I think the same rule applied then as earlier, as applied from 1850

ARCHIBALD B. CLARK—Examination Continued

Q.—The Act of 1850, known as the Baldwin Act?

A.—No, that was in 1849, amended in 1850.

Q.—The Baldwin Act, I believe, was passed in 1849, or the Gray statute in Ontario relating to the assessment of land?

A.—Yes.

Q.—Do you know the statutory provisions in the other Provinces—in Nova Scotia and New Brunswick?

A.—Practically the same, only there have been very vigorous attempts to secure the redistribution of the taxation to unimproved value; but they have not been successful as yet.

Q.—So far as you are aware, do you know of any provincial tax made direct by the Province of Ontario in 1870 in addition to the Municipal Act?

A.—No, I don't know any.

MR. TURGEON The question is, "Does the witness know any?"

MR. LAIRD: That, of course, the witness can answer

Q.—You are familiar and have examined the provisions of the Saskatchewan law, what is known as the surtax in this Province, Professor Clark?

A.—Yes, I have looked at these provisions.

Q.—Are you aware of any similar taxation system in England or Canada in existence at 1913?

MR. TURGEON Same standing objection In each case you are dealing with some other Province or some other country The way to prove that is by a lawyer of that country, in that jurisdiction The witness may not be aware of some other things that existed

MR. LAIRD We don't require to call a lawyer to prove the system of taxation; it is a matter of fact.

HIS LORDSHIP It has got nothing to do with it, anyway What I have got to do is to interpret the meaning of the word "exceptional," and what has this witness' opinions got to do with it?

MR. LAIRD I ask for the answer to the question, subject to my learned friend's objection.

HIS LORDSHIP I will take it subject to the objection. I cannot see that all this is going to help any It is just as the Attorney-General says, this man may not know any

MR. LAIRD. It is the same as any expert testimony

RECORD

in the
Supreme
Court,
Judicial
District of
Manitoba.

Exhibits on
behalf of the
Defendant.

No. 12
Examination of
Archibald
B. Clark
(Continued)

RECORD

A the
Supreme
Court,
Judicial
District of
Regina

Evidence on
behalf of the
Defendant

No. 22
Examin-
ation of
Archibald
B. Clark
(Continued)

ARCHIBALD B. CLARK—Examination Continued.

WITNESS I think to the best of my knowledge, and I have examined the tax system in the British Empire, there is no tax that closely resembles this surtax in Saskatchewan; it is the only one of its type in existence.

Q.—You said the British Empire?

A.—Great Britain itself and her Dominions.

Q.—The surtax, where is it first found?

A.—This is the first Province that has adopted that principle of the surtax in addition to the ordinary tax on unimproved value.

Q.—Have you made a study and examination of the system of other Colonies besides Canada, if we can speak of ourselves as a Colony?

A.—I have. I may say my opinion in that respect is borne out by other parties, that Saskatchewan has led the way in this surtax.

Q.—Possibly, Professor Clark, you might refer us to some text books of authors who have studied systems of taxation to which we could refer?

A.—Vineberg's Provincial and Local Taxation.

20 Q.—Who is Vineberg?

A.—He is a graduate of the Columbia University.

Q.—He has written on taxation of Canada?

A.—Yes, it is a recognized standard text to-day on that subject.

Dr. Murray Haig, of Columbia University, was deputed by the State of New York to make a special study of taxation of Western Canada, of the taxation of land in Western Canada, and this I have here is his report. Taxation in Canada and the United States.

Q.—When was that published?

30 A.—In 1915. Then in addition to that there is the more recent work, Yetta Schefftel on Taxation of Land Value. I may say that Schefftel seems to be pretty favorable to the taxation of unimproved land value, so his word of the facts cannot be held to be antagonistic to the tax systems in Western Canada.

Q.—Could you mention any respects in which this surtax differs from other systems of taxation?

A.—In the first place, the usual system is the taxation upon value; this surtax, I understand, is levied on the acreage.

Q.—What was the usual system in 1870?

40 A.—That has varied; in some cases there was a tax on acreage in some parts, but generally in Canada it has been taxation on value.

Q.—In England what was it?

A.—On value in England. Then I think it can be described as exceptional in not following the usual practice in Canada now in exempting improvements. For 1920 acres there is no exemption for improvements. I think I have already mentioned it is exceptional in being a surtax superimposed on that ordinary tax on unimproved land values. And also, I might mention, that Dr. Murray Haig emphasizes

ARCHIBALD B. CLARK.—*Examination Continued and Cross Examination.*

the fact that it is in addition to other taxes of a local nature, such as the Hail tax, and also there is another tax, the tax for weeds; that is, the neighbors come on to the land, clear the weeds, and charge the expenses to the owner

MR. TURGEON: I must object again.

HIS LORDSHIP I have allowed it in because I imagine this case will go to the highest Court of the Realm.

MR. LAIRD: I offer, my Lord, to have the witness testify as to the systems of taxation in other English-speaking Colonies at that time 1870 and down; but in view of your Lordship's expression of opinion I do not wish to take up the time or to press for the admission of the testimony.

CROSS-EXAMINED BY MR. TURGEON.

MR. TURGEON: Do I understand your Lordship has admitted the evidence as to the word "exceptional?"

Q.—Did I understand you to say that there is in England an income tax?

A.—Yes.

20 Q.—And there was such a thing in 1870 and prior thereto?

A.—Yes.

Q.—Did that income tax not contain a supertax?

A. The income tax is a supertax applying not merely to the income from the land, but the income tax up to 1870 contained no supertax, because I know the principle of a supertax on larger incomes has been introduced in much more recent times.

Q.—As a matter of fact there were abatements up to £700 in 1870, but over and above that, on the incomes of larger amounts there were no abatements?

30 A.—On yearly income over £700 it was on the full amount.

Q.—In 1870 incomes over £700 were subject to a tax?

A. Yes.

Q.—And then lower than that was not?

A.—No.

Q.—Would you call that an exceptional tax?

A.—No, certainly not.

Q.—Would you not call that an exceptional tax?

A.—No, it was the ordinary income tax.

Q.—Lower incomes were not taxed?

40 A.—The lower incomes were taxed as low as 150 and 160, and now, I think, 130, I think the minimum of incomes.

RECORD

in the
Supreme
Court,
Judicial
District of
Regina

Evidence on
behalf of the
Defendant

No. 12
Examination of
Archibald
B. Clark
(Continued)

Cross Ex-
amination of
Archibald
B. Clark

RECORD

ARCHIBALD B. CLARK—Cross Examination Continued and Re-examination

In the
Supreme
Court,
Judicial
District of
Seattle.

Witness on
behalf of the
Defendant.

No. 11.
Cross Ex-
amination of
Archibald
B. Clark
(Continued.)

10

Q.—Lower than that are not taxed at all?

A.—No.

Q.—Between those only those that have the larger incomes are taxed?

A.—That is so.

Q.—Would you call that an exceptional tax?

A.—I would call it an ordinary tax.

Q.—Would not call that exceptional?

A.—No.

Q.—It is a matter of a statute, we can verify it. I understand that our modern income tax started in 1862?

A.—Yes.

Q.—The modern income tax has been generally amended from time to time, amended up till 1911.

A.—That is so.

Q.—Is it not true from the very beginning that there was always exemption made for the smaller incomes?

A.—That is true.

30 Q.—Bearing that in mind, the tax, because it affects only the larger incomes, would you say that is exceptional?

A.—No, I would not say it was an exceptional tax. I would describe it as an ordinary tax, in view of the ones that signed this (referring to paper in his hand). Exceptional tax was a tax that could not possibly be in the contemplation of those who signed this agreement.

Q.—In other words, Dr. Clark, when you were using the word "exceptional" just now you had in mind the Hudson's Bay Deed of Surrender?

30 A.—Yes, this document which is in discussion.

Q.—And you are arguing on that?

A.—Most certainly.

RE-EXAMINED BY MR. LAIRD.

No. 12.
Re-examination of
Archibald B.
Clark.

Q.—This income tax, it was not a tax on land, as such, at all, it was income tax?

A.—Simply income tax. The difficulty is, the British Income Tax is a combination of the different things. It is called income under one schedule, it is taken from the owners of real estate; that is, schedule A.

40 Q.—From the owners of real estate, and provided they get a certain income out of real estate?

A.—Yes.

Q.—But is purely, and always has been since 1910, a tax upon the income of the owner?

ARCHIBALD B. CLARK—*Re-examination Continued*

A.—Yes, all taxes, if I am to be allowed to explain, all taxes are ultimately, in the long run, taken out of the income, we may call it a land tax or not. I suppose the man has to get the income. There is what you call a personal or income tax.

Q.—Land tax is a perfectly well known expression both in political economy and law?

A.—That is so.

Case for the Defence.

- 10 MR. TURGEON Before my learned friends close their defence I think I should make a statement which they might take advantage of, if your Lordship agrees with the point I am about to make. This morning, in putting the case in for the plaintiffs, I told the Court our case depended upon the records. I was not familiar with the negotiations that had been going on with the plaintiffs, because that was taken by Mr. Anderson. As I was about to conclude, my learned friend, Mr. Allan, very innocently allowed me to put in something that is not in the proper place on the records. That is, when we were resting our case on the records, asked me whether I was not putting in these
- 20 admissions. I was under the impression they were made on behalf of the defendant company, and agreed to put in these municipalities, and agreed, too, as to the facts. I put them in as part of the plaintiff's case. The most cursory perusal of that letter will show I should not have done that. They should go in on behalf of the defence. They contain nothing but matters of defence, not a single thing relative to our case, and they contain matters to which we object as irrelevant.

- MR. ALLAN. I don't think we should be under any difficulty here. They might be put in as admissions made by Counsel before the evidence is given at all; that is the usual way admissions are made.
- 30 Then my learned friend can take advantage of them or we can.

MR. TURGEON. I wish also to state, whereas we admit the accuracy for the purposes of this trial of the different statements of fact in these admissions, we certainly object to their relevancy as evidence.

HIS LORDSHIP It seems to me the proper way to do is to strike them out of the records as part of your case; and if either party wants to put them in, he can put in the part he wants to. We will strike it out as part of the plaintiff's case.

- MR. ALLAN I would ask it to be put in before the case as
- 40 admissions by both parties, subject to objections as to their relevancy.

HIS LORDSHIP: Put in subject to all just exceptions.

RECORD

to the
Supreme
Court
Judicial
District of
Oregon.

Evidence on
behalf of the
Defendants.

No. 11
Re-ex
amination of
Archibald
B. Clark.
(Continued)

RECORD

LOFTUS V SPARLING Examination.

in the
Supreme
Court
Judicial
District of
Regina

—
Evidence on
behalf of the
Defendant

(Map of Municipality put in—admitted by both parties.)
(Surtax rolls made an exhibit.)

MR ALLAN: Before the case, the Attorney-General and myself had communications whereby certain municipalities should be chosen out of the Province as representative of the condition of affairs that existed throughout the Province. I purpose putting in my letter to him as amply setting out the basis of this.

(Marked as an exhibit.)

10

Case for the defence closed.

MR. TURGEON: I cannot exactly call this as rebuttal; I want to call the secretary-treasurer of one of the municipalities and ask him about the surtax.

HIS LORDSHIP: I take it, as it is a test case, that if during the argument anything suggests itself to Counsel on either side that would be material to have before the Court—you are both anxious to get all the material things before the Court for its decision—can be put in.

Evidence on
behalf of the
Plaintiff

No. 14
Exhibition
of
Loftus V
Sparling

LOFTUS V SPARLING, after having first been duly sworn, 20 deposes as follows.

EXAMINED BY MR. TURGEON:

Q.—Mr. Sparling, I understand you are the secretary treasurer of the Bratt's Lake Municipality?

A.—Yes.

Q.—How long have you occupied that position?

A.—I have been secretary treasurer since the year 1906. It was not called Bratt's Lake in the early days.

Q.—It was a local improvement district?

A.—Yes.

30 Q.—Ever since the creation of that municipality have you been the secretary treasurer?

A.—No; two prior to me.

Q.—In what years have you been secretary-treasurer?

A.—Since 1906 continuously.

Q.—I mean since the creation of the rural municipality?

A.—I have been secretary-treasurer all the time.

Q.—You were secretary-treasurer in 1913?

A.—Yes.

Q.—And 1914?

40

A.—Yes.

Q.—And you are still?

A.—Yes.

LOFTUS V SPARLING—Examination Continued.

RECORD

Q.—Did you have anything to do with the estimates of municipal revenues and expenditure for the year 1914?

A. Yes, in fact it was mostly left to me to make up those estimates. I made a rough copy and submitted them to the Council on May 22nd.

Q.—That is in 1914?

A.—Yes.

Q.—That is the year in which the assessment was made which is the subject of this case?

A.—Yes. And they decided at that meeting to set aside 75 per cent. of the current revenues for road work.

Q.—Were you present at that meeting?

A. Yes.

Q. You heard this being done?

A.—Yes, it is recorded in the minute book.

Q.—In making up your estimates for the council which they adopted—

MR. LAIRD: If they have the books they should show for them selves.

MR. TURGEON. Have you an abstract from the books showing the estimates at that time?

A.—Yes.

Q.—Can you produce it? (Produced) Those are the estimates, are they?

A.—Yes.

Q.—Now, you have the abstracts of the estimates for that year?

A.—Yes, that is the estimate I made.

Q.—Will you just read it as you made it?

A.—May 23rd, 1914; estimates for 1914. Salaries, secretary-treasurer, \$1000.00; assessor, \$200.00; medical health officer, \$65.00, auditor, \$75.00, weed inspectors, \$390.00; councillors—that is, for attendance at meetings—\$330.00; fee to Saskatchewan Association of Rural Municipalities, 15.00; interest on loans, about \$450.00; gopher poison, 50.00; machinery account, \$1000.00, printing, postage and stationery, \$300.00, councillors—that is, mileage to meetings—\$228.00, delegates' expenses to the Municipal Conventions, \$35.00, supervision of roads, \$108.00, mileage while supervising roads, \$150.00, road works, 75 per cent. of the levy would be \$8,696.70. I might say that would include 75 per cent. of the surtax; election expenses, \$86.00.

Q.—Those figures are, in fact, what you estimated to get out of the surtax as well as out of the levy?

A.—Yes. Rent of hall for holding meetings, \$30.00; health officer account, \$75.00; grants, \$300.00. That makes a total of \$13,655.70.

Q. That is expenditure?

In the
Supreme
Court
Judicial
District of
Regina
Evidence on
behalf of
the
Plaintiff
No. 14
Examination
of
Loftus V
Sparling
Continued

RECORD LOFTUS V SPARLING Examination Continued

n be
Voyage at
Court
Judicial
Division of
Regina
Evidence on
behalf of
the staff
No 11
Examina-
tion of
Loftus v
Sparling
(Continued)

A.—Yes.

Q.—Have you got the expenditure of revenue?

A.—Not here, I have it in my roll book.

Q.—Getting after the expenditures, you took into consideration what you expected to get from the surtax?

A.—Yes.

Q.—Is that the first year the surtax was in force?

A.—Yes—1914.

Q.—Now, then, at the same meeting there was a motion passed, moved by Councillor Squires, that each councillor be authorized to let contracts for all road work within his division and draw orders on the secretary treasurer for the payment of same; such work not to exceed 75 per cent. of the current levy plus the amounts needed to equalize the expenditures as shown on the 1913 financial statement in the various divisions.

Q.—Well, then, since then?

MR LAIRD. I object to subsequent orders.

MR. TURGEON: Have you an abstract showing the estimates 20 of revenues?

A.—I have it in my assessment roll. I have a small sheet here.

Q.—Where did you take that from?

A.—From my assessment roll.

Q.—What does it state?

A.—Well, during the year 1914 the valuation of the whole district was \$7,788,733. Now the rate was 1½ mills. The added amounts, that would be for hamlets and elevators in the country, \$373 41; and the tax figured at the rate of 1½ mills, \$9,735 92. The surtax, \$1,859 68. A total revenue for that, \$11,969.01.

30 Q.—That is as you estimated it when you made up the assessment?

A.—Yes, that is actually what it was, because the council passed the rate of 1½ mills at the next meeting. If you add on a basis of 75 per cent., this would give \$8,772 for road work.

Q.—Now, actually spent in that year?

A.—\$2,399.89.

Q.—Where did you get the balance?

A.—We had arrears coming in that year.

40 work? Q.—So you spent all of the surtax you got that year on road-

A.—Would not say that. We spent 75 per cent. of that. We spent heavily for that year, such as salaries and expenses, \$4,705.06.

Q.—You spent 75 per cent. of your surtax on roadwork?

A.—Yes.

Q.—What did you do with the other 25 per cent.?

LOFTUS V SPARLING—Examination Continued and Cross Examination.

A.—Went to pay the administration and councillors' salaries.

HIS LORDSHIP: It was all spent for the purposes of the municipality?

A. Yes. If it was not for roadwork it was for my salary and councillors' salary and stationery and printing, and so on.

MR. TURGEON. I was about to ask a question to which my learned friend objected, the way this man did from year to year—1915 and 1916, whether this surtax has been treated in the same way by each municipality?

WITNESS: I only have the minutes for 1915. I did not bring the minutes for 1916.

Q.—Did you do the same work each year?

A.—Yes.

Q.—Have you always included the surtax in your estimates of revenue?

A.—Yes. Of course, our surtax got less as years went by, got less and less each year.

CROSS-EXAMINED BY MR. LAIRD

Q.—A man paid the surtax in 1914, but took very good care that in 1915 he did not pay?

A.—There were quite a few took advantage of that; they cultivated their land.

Q.—So as to escape their surtax. What was the surtax in 1915?

A.—1914, \$1,859.68, 1915, we have \$1,730.13.

Q.—For 1916?

A.—\$560.94. Quite a large reduction there.

Q.—That was due to the fact that the land had been cultivated, I suppose?

A.—Yes.

Q. 1917?

A.—\$550.81.

Q.—Then as I understand it, Mr Sparling, your municipality did not levy sufficient to meet the estimated expenditure at all?

A.—No, we were counting on our arrears; we had a very heavy arrears account, we took steps that year to collect it, too.

Q.—That was in 1914?

A.—Yes.

Q.—Your estimated expenditure was \$13,655 odd?

A.—Yes.

RECORD

in the
Supreme
Court
Judicial
District of
Regina
Evidence on
behalf of the
Plaintiff
No. 18
Examination
of
Loftus V
Sparling
(Continued)

cross Ex-
amination
of
Loftus V
Sparling

RECORD

in the
separate
Court
Judicial
District of
Reno.
Evidence on
behalf of the
Plaintiff.
No. 14
Cross Ex-
amination
of
Lectus V
Sparring
Continued.

LOFTUS V SPARRING—Cross Examination Continued.

Q.—And your levy upon the assessed value was only to realize \$9,735?

A.—Yes, that is right.

Q.—A difference of \$4,000.

A.—Yes, we had a heavy arrears account from 1913 and were depending on that. In fact, we took legal action that year and employed Messrs. Cross, Jonah, Hugg & Forbes to look after it for us.

Q.—Has that been the same for other years?

A.—Since that.

Q.—And since then have you levied sufficient on the assessed value to meet your estimated expenditures?

A.—We have always had enough mills up to the time they introduced the tax sale.

Q.—Why didn't you levy sufficient to meet the estimated expenditure?

A.—We always counted on a certain portion of these arrears being collected.

Q.—And in 1915 do you remember what the difference was? Was it as great as 1914—the difference between estimated expenditure and the estimated result of the levy?

A.—I could not just give you those figures.

Q.—The difference was not so great?

A.—I could not say.

Q.—You have told me the arrears in 1914 were very large, upwards of \$7,000?

A.—Yes.

Q.—In 1914 you got those largely collected?

A.—Yes.

30 HIS LORDSHIP: Each year, did the amount which you proposed to raise by levy plus the amount which you expected to get in from the arrears amount to as much as your estimated expenditure?

A.—Oh, yes; more.

MR. LAIRD Without taking into consideration the surtax at all?

A.—Yes, I think we could have got along without.

HIS LORDSHIP: Did you do it without taking into consideration the surtax at all?

40 A.—No, it was taken in with the levy. We took so many mills with the levy and the surtax, and took 75 per cent. of the two.

Q.—That is what you did?

A.—Yes.

Q.—And even with your surtax and levy it was not nearly enough

LOFTUS V SPARLING—Cross Examination Continued.

CHARLES HAINSWORTH—Examination.

to meet your estimated expenditure?

A.—No, we had a big arrears account which we had taken steps to collect, and we knew we would have a lot of money to expend that year.

Q.—But the arrears you took steps to collect and the amount of the levy, was it sufficient to cover the estimated expenditure for the year?

10 A.—Yes.

Q.—A few bad debts?

A.—We don't have many bad debts.

Q.—When you speak of levy, did that include surtax?

A. No, I mean that rate was $1\frac{1}{2}$ mills; We figured $1\frac{1}{2}$ mills on the valuation and we added that to the surtax. We took then 75 per cent. of that for roadwork purposes.

Q. And the other 25 for general purposes?

A.—Yes, administrative purposes.

MR. LAIRD: Can you tell me, did the Council make any levy at 20 all for the surtax?

A.—We make the 6 $\frac{1}{2}$ cents per acre, as the Act requires.

Q.—You just simply enter it into the roll, you do not make a by-law?

A.—No.

HIS LORDSHIP: It is included in the tax notice?

A.—Just the same as the bail insurance

MR. LAIRD: You make a separate roll?

CHARLES HAINSWORTH, after having first been duly sworn, deposeseth as follows:

30 EXAMINED BY MR. ANDERSON:

Mr. Hainsworth, what is your official position with one of the municipalities?

A.—Secretary-treasurer of the Craik Municipality.

Q.—Were you occupying that position in 1914?

A. Yes.

Q.—In fact you have occupied it continuously since what date?

A.—Since 1910. It was a local improvement district up till 1912.

Q.—Anyway, since 1912 to the present date you have been the secretary-treasurer of the Rural Municipality of Craik?

40 A.—Yes.

Q.—One of the plaintiff municipalities?

RECORD

In the
Supreme
Court
District of
Columbia

in evidence on
behalf of the
defendant

No. 11,
Cross Ex-
amination
of
Loftus V.
Sparling.

(Continued)

No. 10
Examination
of
Charles
Hainsworth

Re. d 1)

CHARLES HAINSWORTH—Examination Continued

A. Yes

Q.—Now, then, do you know anything about the estimates and the way that the money was raised for expenditures for that year—1914?

A.—The estimates were not kept; they were made out roughly, estimates of all possible receipts, all sorts of receipts

Q.—Are those estimates in existence at the present time?

A.—No.

10 Q.—What was done with them?

A.—They were destroyed.

Q.—Can you remember what were approximately the estimates of 1914 of your municipality?

A.—Could not say positively

Q.—I say approximately?

A.—I could give you the sources of them.

Q.—Start with the sources of revenue. What sources of revenue did you have for your expenditures of 1914?

A.—Penalty on arrears, current levy and surtax.

20 Q.—When you say penalty on arrears, do you mean arrears and penalty?

A.—Not necessarily.

Q.—Can you tell by your books what was your surtax levy for 1914?

A.—About \$4,600.00.

Q.—You collected that much?

A.—No.

Q.—How much did you collect?

30 A.—Could not tell you, there is no separate account kept for the receipt of surtax.

Q.—Well, now, what was the money that you got from the surtax used for?

A.—General expenditure.

Q.—Would you specify more definitely what you mean by general expenditure?

A.—More particularly roadwork.

Q.—Would the greater portion of it be used for roadwork?

A.—Oh, yes.

40 Q.—I notice the last witness said 75 per cent. in his municipality? A.—It would be near that.

Q.—What was the rest of it used for?

A.—Wages and a certain amount of bank interest. Possibly in that year there would be close on \$8,000 for several months.

Q.—Was it or was it not used for other general purposes of the municipality?

A.—Yes.

to the
Supreme
Court,
Judicial
District of
Texas

Evidence on
behalf of the
Plaintiff

No. 1—
Examination
of
Charles
Hainsworth
Continued

CHARLES HAINSWORTH—Examination Continued and Cross Examination.

Q.—Well then, was all of the money that was levied and collected by the municipality of Craik in 1914 used for the purposes of the municipality?

A.—Yes.

Q.—Was or was not the moneys that you thought would come from the surtax reckoned on in making your estimates of that year?

A.—Yes.

Q.—And every year since, I suppose the same procedure has been followed?

MR. LAIRD. Subject to the same objection?

WITNESS. Yes.

CROSS EXAMINED BY MR. LAIRD

Q.—What has been the effect of the surtax, Mr. Hainsworth?

A.—What do you mean by effect?

Q.—I mean in the way of reduction of it. 1915, was it less than 1914?

A.—Oh, yes, it was.

Q.—How is that?

A.—In 1914 there was a certain number of parcels of land surtaxed we found should not have been.

Q.—Because of the cultivated conditions?

A.—No.

Q.—Why?

A.—In 1913 we were required to send out a statement to every ratepayer, who was to return this statement showing the state of his land and the amount of cultivation, and the Act provided that any man who did not return this statement should be charged the surtax. That was carried out, and it transpired subsequently that a certain number of them should not be charged the surtax. That reduced it considerably next year. Also a number cultivated their land in 1914, that reduced it in 1915.

Q.—Can you tell me the proportion of acreage that escaped the tax by cultivation in 1915?

A.—Could not.

Q.—A certain amount escaped it by cultivation in 1915?

A.—Yes.

You cannot tell me approximately the percentage?

A.—No.

Q.—Have you got your figures here?

A.—Yes, but it would take some time to get at it.

Q.—You calculated the surtax in 1914 would be \$4600.00?

A.—Yes.

RECORD

in the
Supreme
Court,
Justice
Dawson
of
Canada

Witness on
behalf of the
City of
Craik
No. 18
Examination
of
Charles
Hainsworth
Can. Record

was the
examination
of
Charles
Hainsworth

RECORD

CHARLES RAINWORTH—*Cross Examination Continued.*

In the
Supreme
Court
Judicial
Department
of
Kansas

Ex-Parte on
behalf of The
Plaintiff.

No. 14
Cross Ex-
amination
of
Charles
Rainworth
Can recall

Q.—What did you estimate it for 1915?

A.—I have not got that.

HIS LORDSHIP: Can you say about how much?

A.—Could not say.

MR. LAIRD: Was it half of that?

A.—Positively would not like to say, I might be misleading.

Q.—In making up the estimated revenue or fixing the rate, did
or did not the council make a sufficiently large levy by the rate on the
10 assessed value of the property to meet the estimated expenditure?

A.—Just on the levy alone?

Q.—Yes?

A.—They did not.

Q.—What was the difference? What was the shortage?

A.—There was the estimated revenue from the surtax.

Q.—What was the difference between the estimated levy?

A.—Could not tell you that from figures now, we never estim-
ated enough on the levy to meet the estimated expenditure.

Q.—Even prior to 1914?

20 A.—Prior to 1914 it was so much an acre

Q.—You never have, then, in 1914 or since, levied enough to
meet the estimated expenditure?

A.—Oh, yes, we have. In 1914 we did not, but since then we
have.

HIS LORDSHIP: That is, apart from the surtax?

A.—Apart from everything.

MR. LAIRD: Apart from the surtax, anyway?

A.—Yes.

30 Q.—In 1916 you did not take into consideration this surtax at all?

A.—Yes.

Q.—In fixing the rate the council did not?

A.—Yes; it was even taken into consideration in the estimates,
but the reason we did not levy—that the levy more than covered the
estimated expenditure is this, since the war started we have been on a
system of economy, trying to create a surplus. In fact, we have created
a surplus.

Q.—So you cut down your estimates and then you increased
your levy to more than legal?

A.—The levy is exactly the same.

40 Q.—But in 1916 the estimated taxes from the rate on the assessed
value was sufficient to meet the estimated expenditure without adding
in the surtax?

CHARLES HAINSWORTH—Cross Examination Continued and Re-Examination.
HERBERT HENRY TURNER—Re-examination.

RECORD

In the
Supreme
Court,
Judicial
District of
Oregon.

Examine on
behalf of the
Plaintiff

No. 15.
Cross Ex-
amination
of
Charles
Hainsworth,
Defendant.

A.—It would have been, yes.

Q.—In 1915 the estimated tax from the levy on assessed value was not sufficient to meet the estimated expenditure?

A.—The estimated receipts from the levy would not meet the expenditures?

Q.—Yes, that is the idea?

A.—I should think it would just about break even in 1915, that 10 is, speaking from memory.

RE-EXAMINED BY MR. ANDERSON:

Q.—What is the purpose of this surplus; what are you going to do with it?

A.—It is hard to say, really. We started in 1915 and 1916, did not know what was going to happen, and we thought we would have money in hand rather than borrowing. One reason we started, when the war broke out in 1914 we had an overdraft of between eight and nine thousand dollars at the bank, and the bank refused to increase it. We had a number of cheques out which were turned down by the bank, 20 and I was scared.

Q. It appears in the year 1916 and 1917 you are having a surplus. Now, the moneys that came from the surtax, they went into the general funds, didn't they?

A.—Yes.

Q.—They were not set aside as the surplus, were they?

A.—No.

HERBERT HENRY TURNER, after having been duly sworn, deposeseth as follows:

No. 15.
Cross Ex-
amination
of
Charles
Hainsworth,
Defendant.

No. 15.
Re-exami-
nation
of
Herbert
Henry
Turner.

EXAMINED BY MR. ANDERSON:

30 Q.—Mr. Turner, what are you secretary-treasurer of?

A. Abernethy Rural Municipality, No. 186.

Q.—Have you been occupying that position from 1913 till the present date?

A.—Since 1910.

Q.—Have you got the paper that you had the estimates on in 1914?

A.—No.

Q.—What has become of them?

A.—I destroyed it.

40 Q. From memory can you tell us approximately what were your estimates for 1914?

A.—Well, I have them approximately here.

RECORD

HERBERT HENRY TURNER—Examination Continued and Cross Examination.

In the
Superior
Court,
Judicial
District of
Oregon.

Evidence on
behalf of the
Plaintiff.

No 36.
Examination
of
Herbert
Henry
Turner.
(Continued)

Q. We might start with the sources of revenue I believe you have made some documents there to assist you?

A.—Yes.

Q.—Let us have the sources of revenue for the year 1914?

A.—The valuation was \$4,159,775, and we struck a rate of 2½ mills. That would bring in \$9,359.48, then the surtax was \$591.98, and added amounts \$140.

Q.—What do those added amounts mean?

A.—Hamlets.

Q.—Did you have any penalties that year?

A.—There were penalties; but I don't take them into consideration at all—not in drawing up the estimates.

Q.—On account of their smallness, is that the idea?

A.—Yes. Speaking from memory in reference to that surtax, we figured at the time we might get in about two-thirds of that, that would be about \$400.00. As a matter of fact we collected of that surtax \$260.00 that year.

Q.—What did you do with that \$260.

20 A.—That went in with the other amounts.

Q.—What was done with it; what did you spend it on?

A.—On the roads and for salaries; for municipality work in general.

Q.—General purposes in the municipality, was it?

A.—Yes.

Q.—Did or did not the money that came from the surtax, did it go into the general fund along with the other?

A.—Yes.

Q.—No special fund for it?

30 A.—No.

Q.—And, as I understand, it is used for roads and general purposes of the municipality?

A.—Yes.

Q.—And since that time have you collected the surtax and used it in the same way?

MR. LAIRD. Subject to the same objection.

A.—Yes.

CROSS-EXAMINED BY MR. LAIRD:

40 way? Q.—You will not do that any more, use the surtax in the same

A.—Will if we can get it.

Q.—Didn't you take into consideration the arrears at all, Mr. Turner?

A.—No.

Cross Examination
of
Herbert
Henry
Turner

HERBERT HENRY TURNER—Cross Examination.

RECORD

Q By penalty you mean not only the penalty on the arrears but the actual arrears too?

A.—No, take it generally, it evens up itself and don't take into consideration the arrears at all.

Q And you do not take into consideration the non-payment of taxes that equal the arrears?

A Yes, estimating the surtax there were no arrears, and we figured it was about \$400.

10 Q.—In making the tax, did you make it sufficiently large to meet the estimated expenditures?

A.—Yes.

Q.—What was the estimated expenditure?

A.—\$9,980.

Q.—\$9,930 I have here?

A.—\$10,078.60.

Q.—The rate upon the assessed value would yield you a little more than your estimated expenditure, would it not?

A.—Yes.

20 Q.—So in fixing the rate the council did not consider the surtax?

A.—Oh, yes, I had it down there in black and white before them.

Q.—The estimated tax, on the ordinary tax was \$9,359?

A.—Yes.

Q.—How did you find it in 1915; what did you estimate the surtax at?

A.—It was a little lower, but not much difference. There was \$590.

Q.—1916 any appreciable difference?

A.—No.

30 Q.—What caused the difference, such as it was?

A.—Oh, there was about one section, I think, changed hands one man had two or three sections, and he sold one.

Q.—And someone else came to live on it and broke it up?

A.—Yes.

HIS LORDSHIP. Is that the condition which exists to-day, that all the land which was under surtax in 1914 is still under it, with the exception of this one section?

A. Well, practically so, there is not much difference. There are a few quarter sections belonging to the Hudson's Bay Company 40 sold since, and that has reduced it a little more.

EDWARD ERNEST JOHNSON, after having first been duly sworn, deposeth as follows.

In the
Supreme
Court
District of
Columbia
—
Evidence on
behalf of the
Plaintiff
—
He is
Cross Ex-
amination
of
Herbert
Henry
Turner
(Continued)

Ms. 17
Records
of
Edward Er-
nest Johnson

RECORD

FOR 1870 ERNEST JOHNSON *Remuneration and Cross Examination*

EXAMINED BY MR. TURGEON.

In the
Supreme
Court,
Judicial
District of
Quebec
Evidence on
behalf of the
Plaintiff
No. 17
Examina-
tion of
Edward Er-
nest Johnson
(Continued)

Q.—Mr Johnson, you are the secretary treasurer of one of these municipalities?

A.—Yes, Redburn, No. 130.

Q.—How long have you been secretary treasurer of this municipality?

A.—Since 1913.

Q.—And continuously ever since?

10 A.—Yes.

Q.—And you were, then, secretary treasurer when the estimates for revenue and expenditure were made for 1914?

A.—Yes.

Q.—Had you anything to do with those estimates?

A.—Yes.

Q.—Did you prepare them?

A.—Yes.

Q.—For the councillors?

A.—Yes.

20 Q.—What sources of revenue did you take into consideration in connection with these estimates of revenue?

A.—We took into consideration all the available taxes, that is, the arrears of taxes, the penalties, the new surtax that was coming into force, and the taxes we might raise by striking a rate on the valuation of the municipality.

Q.—You took those revenues all into consideration in estimating your expenditure; all of them?

A.—Yes.

Q.—Did you collect the surtax that year?

30 A.—Yes, sir.

Q.—For what purpose was it used?

A.—General purposes—maintenance of roads and the making of roads, and the running expenses of the municipality generally.

Q.—Now, has that same condition prevailed since for the years 1915 and 1916?

MR LAIRD: Subject to objection.

A.—Yes, sir.

CROSS-EXAMINED BY MR. LAIRD.

Cross Ex-
amination
of
Edward Er-
nest Johnson

40

Q.—Do you know for 1914 what was the estimated surtax?

A.—Surtax amounted to about \$780.

Q.—That was the estimate?

A.—Yes, we knew pretty well what it would be, because we had

EDWARD ERNEST JOHNSON—Cross Examination Continued

RECORD

in the
Supreme
Court,
Judicial
District
of
Oregon.
—
Evidence on
behalf of the
Plaintiff.
—
No. 17
Cross Ex-
amination
of
Edward Ern-
est Johnson
(Continued)

the returns from the land owners.

Q.—Then 1915, what was the estimate?

A.—It was greatly reduced in my municipality.

Q.—To what figure?

A.—It was reduced to about half, I should judge—\$370 probably

Q.—1916?

A.—Still further reduced.

Q.—Give me the figures?

10 A.—\$250, I should say.

Q.—1917?

A.—About the same—\$250.

Q.—That reduction was due to the fact that people came to live on the land?

A.—No, in my municipality in the first year it was due to the change in the Act.

Q.—The Act you had was anyone having over three sections if he had half his land broken was exempt.

Q.—That was only after 1915, wasn't it?

20 A.—It was retroactive, I understood.

Q.—You let people off in 1914?

A.—No, 1915.

Q.—Can you tell me what percentage of the reduction was due to cultivation or breaking up of the land?

A.—There was a small percentage; I don't know. We did not have very much surtax, anyway. Few sections fenced for pasture; something of that nature, and some broken.

Q.—Some broken?

A.—Yes.

30 Q.—Few sections altogether?

A.—Yes, I would say just a few sections.

Q.—That has accounted for the reduction from year to year?

A.—Yes.

Q.—You did not make your levy upon the assessed value of the property in the municipality sufficient to meet your estimated expenditure?

A.—Yes, practically. We estimated just about enough to cover, probably a little more; our estimate was a little more than to cover the current expenditure.

40 Q.—On the ordinary tax?

A.—Yes, our surtax only amounted to \$700. We did not figure it close. I would estimate to have over \$1000 to the good.

HIS LORDSHIP: That is, on the general levy?

A.—Yes.

RECORD

In the
Supreme
Court,
Judicial
District of
Nebraska

Evidence on
behalf of the
Plaintiff

No. 17
Cross Ex-
amination
of
Edward Ern-
est Johnson
(Continued)

EDWARD ERNEST JOHNSON—Cross Examination Continued and Re-examination.
HOWARD COLUMBINE—Examination.

MR. LAIRD: So actually on the general levy you provided for sufficient to meet the estimated expenditure?

A.—Yes, because our estimated expenditure in my experience had run over the expenditure, and sometime we would not collect as much as we estimated. We tried to make allowances to have sufficient.

HIS LORDSHIP. Did you do that as a rule; that is, in making your estimated expenditure did you try to provide a sum to meet that expenditure which will be a thousand dollars more than what is actually set out here, expecting that there will be some items of expenditure not included in that?

A.—Yes, I might say we have done that.

MR. LAIRD. Did you do that before the surtax?

A. We were on an acreage basis in 1913.

Q.—Even so, you had to fix the rate per acre upon the estimated expenditure?

A.—I did not take over—I was not secretary until April, 1913.

Q.—You were living there. Do you happen to know what was done in 1913? They did provide sufficient, I suppose?

A. I know this, they were greatly in debt when I took it over, and the expenditure exceeded the estimate.

Q.—You tried to correct that?

A.—I have since.

RE-EXAMINED BY MR. ANDERSON.

Q.—When you used the word general levy just now, did you mean to include in that the surtax or not?

A.—No, I meant just on the valuation.

Q.—That is regardless of the surtax?

30 A.—Yes.

Q.—The items you really have in mind are what you call the general levy, and the surtax and the arrears outstanding?

A.—As our sources of revenue.

Q.—You allowed, then, for \$1000?

A.—Yes.

Q.—Between what you could safely estimate to spend and what you calculated to collect on your general levy?

HOWARD COLUMBINE, after having first been duly sworn, deposeseth as follows:

40 EXAMINED BY MR. ANDERSON:

Q.—Mr. Columbine, you are the secretary treasurer of what municipality?

Re-exam-
ination of
Edward Ern-
est Johnson

No. 18.
Examina-
tion of
Howard Colum-
bine

HOWARD COLUMBINE—Examination Continued and Cross Examination.

RECORD

A.—None, I finished last night. I was secretary-treasurer of the Chaplin Municipality.

Q.—Were you in the year 1914?

A.—Yes, sir.

Q.—What was the source of your revenue in the year 1914 in the Chaplin Municipality?

A.—Arrears of taxes, current taxes, and, of course, the surtax.

Q.—Arrears of taxes and the general levy?

10 A.—Current levy and, of course, the surtax.

Q.—Did you get some money from the surtax?

A.—None at all.

Q.—In the case of these estimates, did you or did you not calculate on receiving money from the surtax?

A.—Well, it did not enter into our estimates as regards the current levy. We have a rather different system to other municipalities. You see, it is only a very new one, the country is very new. The way we fix ours, we write down our ordinary expenses, such as salaries, stationery and those things, and that amount is totalled and that is worked
20 out on roadwork each year. Then any arrears that come in during the year they are taken note of and allotted to each division; they are worked out on roadwork. In May, 1915, out of the surtax that should have been paid, the Council allotted the money to each division. Unfortunately some of the divisions worked it out before we got notice it was not to be paid, and, of course, the others they did without the roadwork!

Q.—So that in your calculated expenditures you figured on the surtax?

A.—Yes, for roadwork.

30 Q.—And was the spending of the money that you expected from the surtax, was it to be spent in purposes of the municipality?

A.—Certainly!

Q.—And has the same system been followed since?

MR. LAIRD, I object.

A.—Each year.

CROSS EXAMINED BY MR. LAIRD.

Q.—And the defendant company is the only person or corporation charged with surtax in your municipality in 1914 and since.

A.—Yes—1915, and 1916 and 1917.

40 Q.—In estimating your rate upon the assessed value to meet the estimated expenditure, you made the rate sufficiently large to meet estimated expenditure without the surtax, that is, the surtax was all treated as an extra for roadwork?

A.—Certainly

In the
Supreme
Court,
Judicial
District of
Illinois

Evidence on
behalf of the
Plaintiff

No. 12
Recommen-
dation of
Howard
Columbine
(Continued)

From the
estimates
of
Howard
Columbine

RECORD

In the
Supreme
Court,
Federal
District of
Raglan.

—
Evidence on
behalf of the
Plaintiff.

—
No. 15,
Cross Ex-
amination
of
Howard
Columbine
(Continued)

Re exami-
nation of
Howard
Columbine

HOWARD COLUMBINE Cross Examination Continued and Re-examination.

Q.—And you did make a sufficiently large levy to meet the estimated requirements for the year?

A.—What you call the administration part of the expenses. We have not done road work that we otherwise would have done if we got the surtax.

Q.—Your estimated expenditure did not include any item for that road work?

A.—Nothing special, except if we got the surtax money that 10 would have been done; the work that would have been done has not been done on account of not getting the surtax.

Q.—In levying the rate you did not consider the question of surtax at all?

A.—Not in the levy at all.

RE-EXAMINED BY MR. ANDERSON:

Q.—Some of the money which you expected to get from the surtax has already been, so to speak, spent on roads?

A.—In 1914, not in 1915-16 and 1917, because we knew we should not get it.

20 HIS LORDSHIP: The defendants have refused to pay?

A.—Yes.

Q.—Notified you to that effect?

A.—Yes. Notified me, I think it was September in 1914.

Case for the Plaintiffs.

I, Ed. Clarke, hereby certify that the foregoing pages, numbered 1 to 64, both inclusive, contain a true and correct transcription, to the best of my skill and ability, of the evidence taken in this action.

ED. CLARKE,
Reporter, K B.

EXHIBIT 3.

**The Royal Charter Incorporating
The Hudson's Bay Company**

RECORDED

In the
Supreme
Court,
Eastern
District of
Ontario

No. 17
Filed for
Record
of the
Deedbook

CHARLES THE SECOND, by the Grace of God King of England, Scotland, France and Ireland, Defender of the Faith, Etc To all to whom these presents shall come, Greeting Whereas our dear and entirely beloved Cousin, Prince Rupert, Count Palatine of the Rhine, Duke of Bavaria and Cumberland, etc Christopher, Duke of Albenmarke, William, Earl of Craven, Henry Lord Arlington, Anthony, Lord Ashley, Sir John Robinson, and Sir Robert Vyner, Knights and Barons, Sir Peter Colleton, Baronet, Sir Edward Hungerford, Knight of the Bath, Sir Paul Neele, Knight, Sir John Griffith and Sir Philip Carteret, Knights, James Hayes, John Kirke, Francis Millington, William Prettyman, John Fenn, Esquires, and John Portman, Citizen and Goldsmith of London, have at their own great Costs and Charges, Undertaken an Expedition for Hudson's Bay in the North west Part of America, for the Discovery of a new Passage into the South Sea, and for finding some Trade for Furs, Minerals, and other considerable commodities, and by such their Undertaking, have already made such

10 Discoveries as do encourage them to proceed further in Pursuance of their said Design, by means whereof there may probably arise very great Advantages to Us and Our Kingdom And whereas the said Undertakers, for their further encouragement in the said Design, have humbly besought Us to incorporate them and Grant unto them, and their Successors, the sole Trade and Commerce of all those Seas, Straights, Bays, Rivers, Lakes, Creeks and Sounds, in whatsoever Latitude they shall be, that lie within the entrance of the Straights commonly called Hudson's Straights, together with all the Lands, Counties, and Territories, upon the Coasts and Confines of the Seas,

20 Straights, Bays, Lakes, Rivers, Creeks and Sounds, aforesaid which are not now actually possessed by any of our subjects or by the subjects of any other Christian Prince or State Now Know Ye, that We being desirous to promote all Endeavours tending to the publick Good of our People, and to encourage the said Undertaking, Have of Our Special Grace, certain Knowledge, and mere Motion, given, granted, ratified and confirmed, and by these presents for Us, Our Heirs and Successors, do give, grant, ratify and confirm unto our said Cousin Prince Rupert, Christopher, Duke of Albemarle, William, Earle of Craven, Henry, Lord Arlington, Anthony, Lord Ashley, Sir John Robinson, Sir Robert

40 Vyner, Sir Peter Colleton, Sir Edward Hungerford, Sir Paul Neele, Sir John Griffith, and Sir Philip Carteret, James Hayes, John Kirke, Francis Millington, William Prettyman, John Fenn, and John Port

RECORD

In the
Supreme
Court,
Judicial
District of
England.

Vol. 17
Exhibit 1
"Subject
of the
Defendant's
Conduct"

- man, that they, and such others as shall be admitted into the said Society as is hereafter expressed, shall be one Body Corporate and Politique, in Deed and in Name by the Name of The Governor and Company of Adventurers of England, Trading into Hudson's Bay, and them by the Name of the Governor and Company of Adventurers of England, Trading into Hudson's Bay, one Body Corporate and Politique, in Deed and in Name, really and fully forever, for Us, Our Heirs and Successors, WE DO make, ordain, constitute, establish, confirm, and declare, by these Presents, and that by the same Name of
- 10 Governor and Company of Adventurers of England, Trading into Hudson's Bay, they shall have perpetual Succession, and that they and their Successors by the Name of the Governor and Company of Adventurers of England, trading into Hudson's Bay, be, and at all Times hereafter shall be, personable and capable in Law to have, purchase, receive, possess, enjoy and retain, Lands, Rents, Privileges, Liberties, Jurisdictions, Franchises, and Hereditaments, of what kind, Nature, or quality, soever they be, to them and their Successors, and also to give, grant, demise, alien, assign, and dispose, Lands, Tenements, and Hereditaments, and to do and execute all and singular other Things by
- 20 the same Name that to them shall or may appertain to do. And that they, and their Successors, by the Name of The Governor and Company of Adventurers of England, trading into Hudson's Bay, may plead, and be impleaded, answer and be answered, defend, and be defended, in whatsoever Courts and Places, before whatsoever Judges and Justices, and other Persons and Officers, in all and singular Actions, Pleas, Suits, Quarrels, Causes, and Demands, whatsoever, of whatsoever Kind, Nature, or Sort, in such Manner and Form as any other Our Loyal People of this Our Realm of England, being Persons able and capable in Law, may, or can have, purchase, receive, possess, enjoy, retain,
- 30 give, grant, demise, alien, assign, dispose, plead, defend, and be defended, do, permit and execute. And that the said Governor and Company of Adventurers of England, trading into Hudson's Bay, and their Successors, may have a Common Seal to serve for all the Causes and Businesses of them and their Successors, and that it shall and may be lawful to said Governor and Company, and their Successors, the same Seal, from time to time, at their Will and Pleasure, to break, change, and to make anew, or alter, as to them shall seem expedient. AND FURTHER WE WILL, and by these Presents for Us, Our Heirs and Successors, We do ordain, that there shall be from henceforth one
- 40 of the same Company to be elected and appointed in such Form as hereafter in these Presents is expressed, which shall be called The Governor of the said Company. And that the said Governor and Company shall or may elect Seven of their Number in such Form as hereafter in these Presents is expressed, which shall be called The Committee of the said Company, which Committee of Seven, or any Three

- of them, together with the Governor or Deputy Governor of the said Company for the time being, shall have the Direction of the Voyages of and for the said Company, and the Provision of the Shipping and Merchandises thereunto belonging, and also the Sale of all Merchandises, Goods, and other Things returned, in all or any the Voyages or Ships of or for the said Company, and the managing and handling of all other Businesses, Affairs and Things, belonging to the said Company AND WE WILL, ordain, and grant by these Presents for Us, Our Heirs and Successors, unto the said Governor and Company and
- 10 their Successors, that they the said Governor and Company and their Successors, shall from henceforth forever be ruled, ordered and governed, according to such Manner and Form as is hereafter in these Presents expressed, and not otherwise. And that they shall have, hold, retain, and enjoy the Grants, Liberties, Privileges, Juradictions and Immunities, only hereafter in these Presents granted and expressed, and no other And for the better Execution of Our Will and Grant in this Behalf, We have Assigned, nominated, constituted, and made, and by these Presents for Us, Our Heirs and Successors, We do assign, nominate, constitute, and make, Our said Cousin, PRINCE RUPERT,
- 20 to be the first and present Governor of the said Company, and to continue in the said office from the Date of these Presents until the Tenth November then next following, if he, the said Prince Rupert, shall so long live, and so until a new Governor be chosen by the said Company in Form hereafter expressed, AND ALSO WE HAVE assigned, nominated, and appointed, and by these Presents, for Us, Our Heirs, and Successors, WE DO, assign, nominate, and constitute the said Sir John Robinson, Sir Robert Vyner, Sir Peter Colleton, James Hayes, John Kirke, Frances Millington, and John Portman, to be the seven first and Present Committees of the said Company, from the Date of these
- 30 Presents until the said 10th Day of November then also next following, and so until new Committees shall be chosen in Form hereafter expressed AND FURTHER WE WILL and Grant by these Presents for Us, Our Heirs, and Successors, unto the said Governor and Company and Their Successors that it shall and may be lawful to and for the said Governor and Company for the Time being, or the Greater Part of them Present at any publick Assembly, commonly called, The Court General to be holden for the said Company, the Governor of the said Company being always one, from time to time, to elect, nominate, and appoint one of the said Company to be Deputy to the said
- 40 Governor, which Deputy shall take a corporal Oath, before the Governor and three or more of the Committee of the said Company for the time being, well, truly, and faithfully to execute his said Office of Deputy to the Governor of the said Company, and after his Oath so taken, shall and may from time to time, in the Absence of the said Governor, exercise and execute the Office of Governor of the said Com-

RECORD

In the
Superior
Court,
Judicial
District of
Nebraska

No. 15
Exhib. 2
Between
of the
Petitioner
(Plaintiff)

RECORD

In the
Supreme
Court,
Judicial
Department
of
New York
No. 10
Katharine
of the
Deborah
(Continued)

pany, in such Sort as the said Governor ought to do. AND FURTHER WE WILL and Grant by these Presents, for Us, Our Heirs, and Successors, unto the said Governor and Company of Adventurers of England, trading into the Hudson's Bay, and their Successors, that they, or the greater Part of them, whereof the Governor for the Time being, or his Deputy, to be one, from time to time, and at all Times hereafter, shall and may have Authority and Power, yearly and every year, between the first and last Day of November, to assemble and meet together in some convenient Place, to be appointed from time to time by the Governor, or in his Absence by the Deputy of the said Governor
10 for the Time being, and that they being so assembled, it shall and may be lawful to and for the said Governor or Deputy of the said Governor, and the said Company for the Time being, or the greater Part of them, which then shall happen to be present, whereof the Governor of the said Company or his Deputy for the time being to be one, to elect and nominate one of the said Company, which shall be Governor of the said Company for one whole Year then next following, which Person being so elected and nominated to be Governor of the said Company as is
20 aforesaid, before he be admitted to the Execution of the said Office, shall take a corporal Oath before the last Governor, being his Predecessor or his Deputy, and any three or more of the Committee of the said Company for the Time being, that he shall from time to time, well and truly execute the Office of Governor of the said Company, in all Things concerning the same, and that immediately after the same Oath so taken he shall and may execute and use the said Office of Governor of the said Company, for one whole year from Thence next following. And in like Sort We will and grant, That as well every one of the above named to be of the said Company or Fellowship, as all others hereafter to be admitted, or free of the said Company, shall take a corporal Oath
30 before the Governor of the said Company, or his Deputy for the Time being, to such Effect as by the said Governor and Company, or the greater Part of them, in any publick Court to be held for the said Company, shall be in reasonable and legal Manner set down and devised, before they shall be allowed or admitted to trade or traffick as a Freeman of the said Company, AND FURTHER WE WILL and grant by these Presents, for Us, Our Heirs and Successors, unto the said Governor and Company, and their Successors, That the said Governor or Deputy Governor, and the rest of the said Company, and their Successors for the Time being or the greater Part of them, whereof the Governor or Deputy Governor, from time to time, to be one, shall and
40 may from time to time, and at all Times hereafter, have Power and Authority yearly, and every Year, between the first and last day of November, to assemble and meet together in some convenient Place, from time to time to be appointed by the said Governor of the said Company, or in his Absence by his Deputy, and that they being so

- assembled, it shall and may be lawful to and for the said Governor or his Deputy, and the Company for the Time being, or the greater Part of them, which then shall happen to be present, whereof the Governor of the said Company, or his Deputy for the time being to be one, to elect and nominate Seven of the said Company, which shall be a Committee of the said Company, for one whole Year from then next ensuing, which Persons being so elected and nominated to be a Committee of the said Company as aforesaid, before they be admitted to the Execution of their Office, shall take a corporal Oath, before the Governor or his Deputy, and any three or more of the said Committee of the said Company, being their last Predecessors, that they, and every of them, shall well and faithfully perform their said Office of Committees in all Things concerning the same, and that immediately after the said Oath so taken, they shall and may execute and use their said Office of Committee of the said Company, for one whole Year from thence next following. AND MOREOVER, Our Will and Pleasure is, and by these Presents, for Us, Our Heirs and Successors, WE DO GRANT unto the said Governor and Company, and their Successors, that when, and as often as it shall happen, the Governor or Deputy Governor of the said Company for the Time being, at any Time within one Year after that he shall be nominated, elected and sworn to the Office of the Governor of the said Company, as is aforesaid, to die or to be removed from the said Office which Governor or Deputy Governor not demeaning himself well in his said office, We Will to be removable at the Pleasure of the rest of the said Company, or the greater Part of them which shall be present at their publick Assemblies, commonly called, Their General Courts holden for the said Company, that then, and so often it shall and may be lawful to and for the Residue of the said Company for the Time being, or the greater Part of them, within a convenient Time, after the Death or
- 20 Removing of any such Governor, or Deputy Governor to assemble themselves in such convenient Place as they shall think fit, for the Election of the Governor or Deputy Governor of the said Company, and that the said Company, or the greater Part of them, being then and there present, shall and may, then and there before their departure from the said Place, elect and nominate one other of the said Company to be Governor or Deputy Governor for the said Company, in the Place and Stead of him that so died or was removed, which Person being so elected and nominated to the Office of Governor or Deputy Governor of the said Company, shall have and exercise the said Office, for and
- 40 during the Residue of the said Year, taking first a corporal Oath, as is aforesaid for the due Execution thereof, and this to be done from time to time so often as the Case shall so require. AND ALSO, Our Will and Pleasure is, and by these presents for Us, Our Heirs and Successors, We do grant unto the said Governor and Company, that when, and as often as it shall happen any Person or Persons of the Committee of the

RECORD

16. The
Supreme
Court,
Judicial
Department
of
Florida.

No. 17
1-1-1901
In Place
of the
Parliament
(Continued)

RECORD

In the
Province
Court,
Justice's
District of
Quebec.

No. 19
Kilmer 2
+ 1/2
of the
Defendants
Continued.

- said Company for the Time being at any Time within one Year next after that they or any of them shall be nominated, elected and sworn to the Office of Committee of the said Company as is aforesaid, to die or to be removed from the said office, which Committees not demeaning themselves well in their said Office, We Will, to be removable at the Pleasure of the said Governor and Company, or the greater Part of them, whereof the Governor of the said Company for the Time being, or his Deputy, to be one, that then, and so often, it shall and may be lawful to and for the said Governor, and the rest of the Company for the Time being, or the greater Part of them, whereof the Governor for the Time being, or his Deputy, to be one, within convenient Time after the Death or removing of any of the said Committee, to assemble themselves in such convenient Place as is or shall be usual and accustomed for the Election of the Governor of the said Company, or where else the Governor of the said Company for the Time being, or his Deputy, shall appoint. And that the said Governor and Company, or the greater Part of them, whereof the Governor for the Time being or his Deputy, to be one, being then and there present, shall and may, then and there, before their Departure from the said Place, elect and nominate one or more of the said Company, to be of the Committee of the said Company in the Place and Stead of him or them that so died, or were or was so removed, which Person or Persons so nominated and elected to the Office of Committee of the said Company, shall have and exercise the said Office, for and during the Residue of the said Year, taking first a corporal Oath as is aforesaid for the due Execution thereof, and this to be done from time to time, so often as the Case shall require. And to the End the said Governor and Company of Adventurers of England, trading into Hudson's Bay, may be encouraged to undertake, and effectually to prosecute the said design of Our more especial Grace, certain Knowledge, the mere motion, WE HAVE given, granted and confirmed, and by these Presents, for Us, Our Heirs and Successors, do give, grant and confirm, unto the said Governor and Company, and their Successors, the sole Trade and Commerce of all these Seas, Streights, Bays, Rivers, Lakes, Creeks and Sounds, in whatsoever Latitude they shall be, that lie within the Entrance of the Streights commonly called Hudson's Streights, together with all the Lands and Territories upon the Countries, Coasts and Confines of the Seas, Bays, Lakes, Rivers, Creeks and Sounds aforesaid, that are not already actually possessed by or granted to any of our Subjects or possessed by the Subjects of any other Christian Prince or State, with the Fishing of all Sorts of Fish, Whales, Sturgeons, and all other Royal Fishes, in the Seas, Bays, Inlets and Rivers within the Premises, and the Fish therein taken, together with the Royalty of the Sea upon the Coasts within the Limits aforesaid, and all Mines Royal, as well discovered as not discovered, of Gold, Silver, Gems, and precious Stones, to be found

or discovered within the Territories, Limits, and Places aforesaid, and that the said Land be from henceforth reckoned and reputed as one of our Plantations or Colonies in America, called Rupert's Land.

RECORD

in the
Supplies
of the
Province of
New Brunswick

No. 15
BARTON
of the
Province of
New Brunswick

AND FURTHER WE DO by these Presents, for Us, Our Heirs and Successors, make, create and constitute, the said Governor and Company for the Time being, and their Successors, the true and absolute Lords and Proprietors of the same Territory, Limits and Places aforesaid, and of all other the Premises, SAVING ALWAYS the Faith, Allegiance and Sovereign Dominion due to us, Our Heirs and Successors for the same TO HAVE, HOLD, possess and enjoy the said Territories, Limits and Places, and all and singular other the premises, hereby granted as aforesaid, with their, and every of their Rights, Members, Jurisdictions, Prerogatives, Royalties, and Appurtenances whatsoever, to them the said Governor and Company, and their Successors for ever TO BE HOLDEN of Us, Our Heirs and Successors, as of Our Manor of East Greenwich in our County of Kent, in free and common Socage, and not in Capite or by Knight's Service, YIELDING AND PAYING yearly to Us, Our Heirs and Successors, for the same, two Elks and two black Beavers, whensoever, and as often as We, Our Heirs and Successors shall happen to enter into the said Countries, Territories and Regions hereby granted, AND FURTHER, Our Will and Pleasure in, and by these Presents, for Us, Our Heirs and Successors, We do grant unto the said Governor and Company, and to their Successors, that it shall and may be lawful, to and for the said Governor and Company, and their Successors, from time to time, to assemble themselves, for or about any the Matters, Causes, Affairs, or Businesses of the said Trade, in any Place or Places for the same convenient, within our Dominions or elsewhere, and there to hold Court for the said Company, and the Affairs thereof, and that also, it shall and may be lawful, to and for them, and the greater Part of them, being so assembled, and that shall then and there be present, in any such Place or Places whereof the Governor or his Deputy for the Time being to be one, to make, ordain, and constitute, such and so many reasonable Laws, Constitutions, Orders and Ordinances, as to them, or the greater part of them being then and there present, shall seem necessary and convenient for the good Government of the said Company, and of all Governors of Colonies, Ports, and Plantations, Factors, Masters, Mariners and other Officers employed, or to be employed, in any of the Territories and Lands aforesaid, and in any of their Voyages, and for the better Advancement and Continuance of the said Trade, or Traffic and Plantations, and the same Laws, Constitutions, Orders and Ordinances so made, to put in Use and execute accordingly, and at their Pleasure to revoke and alter the same, or any of them, as the occasion shall require, and that the said Governor and Company, so often as

RECORD

In the
Supreme
Court
Justice
Director of
Records
—
No. 19
Volume 1
+ Number
of the
Defendant
of the Defendant

- they shall make, ordain, or establish any such Laws, Constitutions, Orders and Ordinances, in such Form as aforesaid, shall and may lawfully impose, ordain, limit and provide such pains, Penalties and Punishments upon all Offenders, contrary to such Laws, Constitutions, Orders and Ordinances, or any of them as to the said Governor and Company for the Time being, or the greater Part of them then and there being present, the said Governor or his Deputy being always one, shall seem necessary, requisite, or convenient for the Observation of the same Laws, Constitutions, Orders and Ordinances, and the same Fines and Amerciaments shall and may by their Officers and Servants, from time to time to be appointed for that Purpose levy, take and have, to the Use of the said Governor and Company, and their Successors, without the Impediment of Us, Our Heirs or Successors, or of any of the Officers or Ministers of Us, Our Heirs or Successors, and without any Account therefore to Us, Our Heirs or Successors, to be made. All and singular which Laws, Constitutions, Orders and Ordinances so as aforesaid, to be made, We will to be duly observed and kept under the Pains and Penalties therein to be contained, so always as the said Laws, Constitutions, Orders and Ordinances, Fines and Amerciaments, be
- 20 reasonably, and not contrary or repugnant, but as near as may be agreeable to the Laws, Statutes or Customs of this Our Realm. AND FURTHERMORE, of our ample and abundant Grace, certain Knowledge, and mere Motion, WE HAVE granted, and by these Presents for Us, Our Heirs and Successors, do grant unto the said Governor and Company, and their Successors, that they, and their Successors and their Factors, Servants and Agents, for them, and on their behalf and not otherwise, shall forever hereafter have, use and enjoy, not only the whole, entire, and only Trade and Traffick, and the whole, entire and only Liberty, Use and Privilege, of Trading and Trafficking to and
- 30 from the Territories, Limits and Places aforesaid, but also the whole and entire Trade and Traffick to and from all Havens, Bays, Creeks, Rivers, Lakes and Seas, into which they shall find Entrance or Passage by Water or Land out of the Territories, Limits or Places aforesaid, and to and with all the Natives and People, inhabiting or which shall inhabit within the Territories, Limits and Places aforesaid, and to and with all other Nations inhabiting any of the Coast adjacent to the said Territories, Limits and Places which are not already possessed as aforesaid, or whereof the sole Liberty or Privilege of Trade and Traffick is not granted to any other of Our Subjects. AND WE, of our further
- 40 Royal Favour, and of Our more especial Grace, certain Knowledge and mere Motion, Have granted, and by these Presents for Us, Our Heirs and Successors, do grant to the said Governor and Company, and to their Successors, that neither the said Territories, Limits and Places, hereby granted as aforesaid, nor any Part thereof, nor the Islands, Havens, Ports, Cities, Towns or Places, thereof, or therein contained,

- shall be visited, frequented or haunted, by any of the Subjects of Us, Our Heirs and Successors, contrary to the true Meaning of these Presents, and by virtue of Our Prerogative Royal, which we will not have in that Behalf argued or brought into Question, We Streighly charge, command and prohibit, for Us, Our Heirs and Successors, all the Subjects of Us, Our Heirs and Successors, of what Degree or Quality soever they be, that none of them directly or indirectly, do visit, haunt, frequent, or Trade, Traffick or Adventure, by way of Merchandise, into or from any of the said Territories, Limits or Places,
- 10 hereby granted or any, or either of them, other than the said Governor and Company, and such particular Persons as now be, or hereafter shall be, of that Company, their Agents, Factors and Assigns, unless it be by the License and Agreement of the said Governor and Company in writing first had and obtained, under their Common Seal, to be granted, upon pain that every such Person or Persons that shall Trade or traffick into or from any of the Countries, Territories or Limits aforesaid, other than the said Governor and Company, and their Successors, shall incur our indignation, and the forfeiture, and the loss of the Goods, Merchandises and other Things whatsoever, which so shall be
- 20 brought into this Realm of England, or any of the Dominions of the same, contrary to our said prohibition, or the purport or true meaning of these Presents, for which the said Governor and Company shall find, take and seize, in other Places out of Our Dominions, where the said Company, their Agents, Factors or Ministers shall Trade, Traffick or inhabit, by virtue of these our Letters Patent, as also the Ship and Ships, with the furniture thereof, wherein such goods, Merchandises, and other Things, shall be brought and found, the one half of all the said forfeitures to be to Us, Our Heirs and Successors, and the other half thereof We do by these Presents clearly and wholly for Us, Our
- 30 Heirs and Successors, give and grant unto the said Governor and Company, and their Successors, AND FURTHER all and every the said Offenders for their said Contempt to suffer such other punishment as to Us, Our Heirs and Successors, for so high a Contempt, shall seem meet and convenient, and not to be in anywise delivered until they, and every of them, shall become bound unto the said Governor for the time being in the sum of One Thousand Pounds at the least, at no time then after to trade or traffick into any of the said Places, Seas, Streights, Bays, Ports, Havens or Territories, aforesaid contrary to our expresse Commandment in that Behalf set down and published
- 40 AND FURTHER of Our more especial Grace, We have condescended and granted, and by these Presents for Us, Our Heirs and Successors, Do grant unto the said Governor and Company, and their Successors that We, Our Heirs and Successors, will not grant Liberty, License or Power to any Person or Persons whatsoever, contrary to

RECEIVED
In the
Prerogative
and
Ordinary of
England
Nov. 5
1600
By the
Order of the
Privy Council
and

RECORD

In the
Supreme
Court,
Judicial
District of
Naples

No. 15
March 1
Admiral
of the
Fleet
Captain

- the Tenor of these Our Letters Patent, to trade, traffick or inhabit, unto or upon any the Territories, Limits or Places, afore specified, contrary to the true meaning of these Presents, without the consent of the said Governor and Company, or the most part of them. AND of Our more abundant Grace and Favour to the said Governor and Company, we do hereby declare Our Will and Pleasure to be, that if it shall so happen, that any of the Persons free, or to be free of the said Company of Adventurers of England, trading into Hudson's Bay, who shall, before the going forth of any Ship or Ships appointed for a Voyage, or other
- 10 wise, promise or agree by Writing under his or their Hands, to adventure any Sum or Sums of Money, towards the furnishing any Provision, or Maintenance of any Voyage, or Voyages, set forth, or to be set forth, or intended or meant to be set forth, by the said Governor and Company, or the more part of them Present at any public assembly, commonly called their General Court, shall not within the space of twenty days next, after warning given to him or them, by the said Governor or Company, or their known Officer or Minister, bring in and deliver to the Treasurer or Treasurers appointed for the Company, such sums of money as shall have been expressed and set down in
- 20 Writing, by the said Person or Persons, subscribed with the Name of said Adventurer or Adventurers, that then, and at all times after, it shall and may be lawful, to and for the said Governor and Company, or the more part of them Present, whereof the said Governor or his Deputy to be one, at any of their General Courts or General Assemblies, to remove and disfranchise him or them, and every such person and persons at their Wills and pleasures, and he or they so removed and disfranchised not to be permitted to trade into the Countries, Territories and limits aforesaid, or any part thereof, nor to have any adventure or stock going or remaining with or amongst the said Com-
- 30 pany, without the special license of the said Governor and Company, or the more part of them present at any General Court, first had and obtained in that behalf, anything before in these Presents to the Contrary thereof in anywise notwithstanding. And Our Will and Pleasure is, and hereby we do also ordain, that it shall and may be lawful to, and for the said Governor and Company, or the greater part of them, whereof the Governor for the time being, or his Deputy to be one, to admit into, and to be of the said Company all such servants, or factors, of or for the said Company and all such others as to them, or the most part of them present, at any Court held for the said Com-
- 40 pany, the Governor or his Deputy being one, shall be thought fit and agreeable with the orders and ordinances made and to be made for the Government of the said Company

AND further, Our Will and pleasure is, and by these Presents for Us, Our Heirs and Successors, we do grant unto the said Governor

and Company, and to their successors, that it shall and may be lawful in all elections and by laws to be made by the General Court of the Adventurers of the said Company, that every person shall have a number of votes according to his stock, that is to say, for every hundred pounds by him subscribed or brought into the present stock, one vote, and that any of those that have subscribed less than one hundred pounds, may join their respective sums to make up one hundred pounds, and have one vote jointly for the same, and not otherwise, And further, of Our especial Grace, certain knowledge and mere motion, we do, for
 10 us, our heirs and successors, grant to and with the said Governor and Company of Adventurers of England, trading into Hudson's Bay, that all lands, islands, territories, plantations, forts, fortifications, factories or colonies, where the said Company's factories and trade are or shall be, within any of the ports or places afore limited, shall be immediately and from henceforth under the power and command of the said Governor and Company, their successors and assigns, saving the faith and allegiance due to be performed to Us, Our Heirs and Successors, as aforesaid, and that the said Governor and Company shall have
 20 liberty, full power and authority to appoint and establish Governors, and all other officers to govern them, and that the Governor and his Council of the several and respective places where the said Company shall have plantations, forts, factories, colonies or places of trade within any of the countries, lands, or territories hereby granted, may have power to judge all persons belonging to the said Governor and Company, or that shall live under them, in all causes, whether civil or criminal, according to the laws of this Kingdom, and to execute justice accordingly and in case any crime, misdemeanor, shall be committed in any of the said Company's plantations, forts, factories, or places of trade within the limits aforesaid, where judicature cannot be executed
 30 for want of a Governor and Council there, then in such case it shall and may be lawful for the Chief Factor of that place and his Council to transmit the party, together with the offence, to such other plantations, factors, or fort where there shall be a Governor and Council, where justice may be executed, or into this Kingdom of England, as shall be thought most convenient, there to receive such punishment as the nature of his offence shall deserve, And moreover, Our Will and pleasure is, and by these presents for Us, Our Heirs and Successors, we do give and grant unto the said Governor and Company and their successors, free liberty and license, in case they conceive it necessary,
 40 to send either ships of war, men or ammunition unto any of their plantations, forts, factories, or places of trade aforesaid for the security and defence of the same, and to choose commanders and officers over them, and to give them power and authority, by commission under their common seal, or otherwise, to continue or make peace or war with any Prince or people whatsoever that are not Christians, in any places

RECORDED

 In the
 Register
 Office
 of the
 High Court of
 Chancery

 No. 1
 Volume 1
 Page 1
 of the
 Record of
 the Court

RECORD

In the
Petition
Court,
District of
Columbia.

No. 19
Richard A.
"Superior
of the
District of
Columbia.

where the said Company shall have any plantations, forts or factories, or adjacent thereunto, as shall be most for the advantage and benefit of the said Governor and Company and of their trade, and also to right and recompense themselves upon the goods, estates, or people of those parts, by whom the said Governor and Company shall sustain any injury, loss or damage, or upon any other people whatsoever, that shall any way, contrary to the intent of these presents, interrupt, wrong or injure them in their said trade, within the said places, territories and limits granted by this Charter, And that it shall and may be lawful to

- 10 and for the said Governor and Company, and their successors from time to time, and at all times from henceforth, to erect and build such castles, fortifications, forts, garrisons, colonies or plantations, towns or villages, in any parts or places within the limits and bounds granted before in these presents unto the said Governor and Company, as they in their discretion shall think fit and requisite, and for the supply of such as shall be needful and convenient to keep and be in the same, to send out of this Kingdom to the said castles, forts, fortifications, garrisons, colonies, plantations, towns or villages, all kinds of clothing, provision, of victuals, ammunition, and implements necessary for such
- 20 purpose, paying the duties and customs for the same, as also to transport and carry over such number of men being willing thereunto, or not prohibited, as they shall think fit, and also to govern them in such legal and reasonable manner as the said Governor and Company shall think best, and to inflict punishment for misdemeanors or impose such fines upon them for breach of their orders as in these presents are formerly expressed.

- And further, our Will and pleasure is, and by these Presents, for Us, Our Heirs and Successors, we do grant unto the said Governor and Company, and to their Successors, full power and lawful authority
- 30 to seize upon the persons of all such English, or any other Our subjects, which shall sail into Hudson's Bay, or inhabit in any of the Countries, Islands or Territories hereby granted to the said Governor and Company, without their leave and license, in that behalf first had and obtained, or that shall contemn or disobey their orders, and send them to England, and that all and every person or persons, being our subjects, anyways employed by the said Governor and Company, within any the parts, places and limits aforesaid, shall be liable unto and suffer such punishment for any offences by them committed in the parts aforesaid, as the President and Council for the said Governor and
- 40 Company there shall think fit, and the merit of the offence shall require, as aforesaid, and in case any person or persons being convicted and sentenced by the President and Council of the said Governor and Company, in the Countries, lands, or limits aforesaid, their factors or agents there, for any offence by them done, shall appeal from the same,

that then and in such case it shall and may be lawful to and for the said President and Council, factors or agents, to seize upon him or them, and to carry him or them home prisoners into England, to the said Governor and Company, there to receive such condigna punishment as his cause shall require, and the law of this nation allow of; and for the better discovery of abuses and injuries to be done unto the said Governor and Company, or their successors, by any servant by them to be employed in the said voyages and plantations, it shall and may be lawful to and for the said Governor and Company, and their respective

RECORD

12. 20
 Supreme
 Court.
 Justice.
 District of
 Boston.

No. 10
 Feb. 18 5
 Butler
 At. for
 Defendant
 continued

- 10 President, Chief Agent or Governor in the parts aforesaid, to examine upon oath all factors, masters, pursers, super-cargoes, commanders of castles, forts, fortifications, plantations or colonies, or other persons touching or concerning any matter or thing in which by law or usage an oath may be administered, so as the said oath, and the matter therein contained be not repugnant, but agreeable to the laws of this realm; And we do hereby straightly charge and command all and singular our Admirals, Vice-Admirals, Justices, Mayors, Sheriffs, Constables, Bailiffs, and all and singular other our officers, ministers, hegemen and subjects whatsoever to be aiding, favoring, helping and assisting to the
- 20 said Governor and Company, and to their successors and to their deputies, officers, factors, servants, assigns and ministers and every of them, in executing and enjoying the premises, as well on land as on sea, from time to time, when any of you shall thereunto be required, any statute, act, ordinance, proviso, proclamation or restraint heretofore had, made, set forth, ordained or provided, or any other matter, cause or thing whatsoever to the contrary in anywise notwithstanding.

IN WITNESS WHEREOF we have caused these Our Letters to be made Patent.

WITNESS Ourselves at Westminster, the second day of May,
 30 in the two and twentieth year of our reign.

By Writ of Privy Seal.

PIGOTT.

RECORD

In the
Supreme
Court,
Judicial
District of
Quebec.

No. 10
Rupert's
Land Act
1868.
s. 10 (part 1).

RUPERT'S LAND ACT, 1868.

31-32 Victoria, Chapter 105.

An Act for enabling Her Majesty to accept a Surrender upon Terms of the Lands, Privileges, and Rights of "The Governor and Company of Adventurers of England trading into Hudson's Bay," and for admitting the same into the Dominion of Canada.

(31st July, 1868.)

WHEREAS by certain Letters Patent granted by His late Majesty King Charles the Second in the Twenty-second Year of his reign certain Persons therein named were incorporated by the Name of "The Governor and Company of Adventurers of England trading into Hudson's Bay," and certain lands and territories, Rights of Government, and other Rights, Privileges, Liberties, Franchises, Powers and Authorities, were thereby granted or purported to be granted to the said Governor and Company in His Majesty's Dominions in North America:

And whereas by the British North America Act, 1867, it was (amongst other things) enacted that it should be lawful for Her Majesty, by and with the advice of Her Majesty's Most Honorable Privy Council, on Address from the Houses of the Parliament of Canada, to admit Rupert's Land, and the North Western Territory, or either of them, into the Union on such Terms and Conditions as are in the Address expressed and as Her Majesty thinks fit to approve, subject to the provisions of the said Act:

And whereas for the Purpose of carrying into effect the Provisions of the said British North America Act, 1867, and of admitting Rupert's Land into the said Dominion as aforesaid upon such Terms as Her Majesty thinks fit to approve, it is expedient that the said Lands, Territories, Rights, Privileges, Liberties, Franchises, Powers, and Authorities so far as the same have been lawfully granted to the said Company should be surrendered to Her Majesty, Her Heirs and Successors, upon such terms and Conditions as may be agreed upon between Her Majesty, and the said Governor and Company as herein after mentioned:

Be it therefore enacted by the Queen's Most Excellent Majesty, by and with the advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, as follows:

1. This Act may be cited as "Rupert's Land Act, 1868."
2. For the Purposes of this Act the Term "Rupert's Land" shall include the whole of the Lands and Territories held or claimed to be held by the said Governor and Company.

3. It shall be competent for the said Governor and Company to surrender to Her Majesty, and for Her Majesty by any Instrument under Her Sign Manual and Signet, to accept a Surrender of all or any of the Lands, Territories, Rights, Privileges, Liberties, Franchises, Powers and authorities, whatsoever granted or purported to be granted by the said Letters Patent to the said Governor and Company within Rupert's Land upon such Terms and Conditions as shall be agreed upon by and between Her Majesty and the said Governor and Company, provided, however, that such Surrender shall not be accepted by Her Majesty until the Terms and Conditions upon which Rupert's Land shall be admitted into the said Dominion of Canada shall have been approved of by Her Majesty, and embodied in an Address to Her Majesty from both the Houses of the Parliament of Canada in pursuance of the One Hundred and forty sixth Section of the British North America Act, 1867, and that the said Surrender and Acceptance thereof shall be null and void unless within a month from the date of Such Acceptance Her Majesty does by Order in Council under the Provisions of the said last recited Act admit Rupert's Land into the said Dominion; provided further, that no Charge shall be imposed by such Terms upon the Consolidated Fund of the United Kingdom.

4. Upon the acceptance by Her Majesty of such Surrender all Rights of Government and Proprietary Rights, and all other Privileges, Liberties, Franchises, Powers and Authorities whatsoever, granted or purported to be granted by the said Letters Patent to the said Governor and Company within Rupert's Land, and which shall have been so surrendered, shall be absolutely extinguished, provided that nothing herein contained shall prevent the said Governor and Company from continuing to carry on in Rupert's Land or elsewhere Trade and Commerce.

5. It shall be competent to Her Majesty by any such Order or Orders in Council as aforesaid, on Address from the Houses of the Parliament of Canada, to declare that Rupert's Land shall, from a date to be therein mentioned, be admitted into and become part of the Dominion of Canada, and thereupon it shall be lawful for the Parliament of Canada from the date aforesaid to make, ordain, and establish within the Land and Territory so admitted as aforesaid all such Laws, Institutions and Ordinances, and to constitute such Courts and Officers, as may be necessary for the Peace, Order, and good Government of Her Majesty's Subjects and others therein. Provided that, until otherwise enacted by the said Parliament of Canada, all the Powers, Authorities, and Jurisdiction of the several Courts of Justice now established in Rupert's Land, and of the several Officers thereof, and of all Magistrates and Justices now acting within the said Limits, shall continue in full force and effect therein.

—
In the
Supreme
Court
2nd Judicial
District of
England.
—
No. 79
Rupert's
Land Act
1868
(Impresso)
(Printed).

RECORD

In the
Supreme
Court
Judicial
District of
QuebecNo. 21
reported
Order in
Council
admitting
Rupert's
Land and
the North-
Western
Territory
into the
Union.

ORDER OF HER MAJESTY IN COUNCIL ADMITTING
RUPERT'S LAND AND THE NORTH-WESTERN
TERRITORY INTO THE UNION.

At the Court at Windsor, the 23rd day of June, 1870.

Present:

The QUEEN'S Most Excellent Majesty,
Lord President,
Lord Privy Seal,
Lord Chamberlain,
Mr. Gladstone.

10

WHEREAS by the "British North America Act, 1867," it was (amongst other things) enacted that it should be lawful for the Queen, by and with the advice of Her Majesty's Most Honorable Privy Council, on Address from the Houses of the Parliament of Canada, to admit Rupert's Land and the North-Western Territory, or either of them, into the Union on such terms and conditions in each case as should be in the Addresses expressed, and as the Queen should think fit to approve, subject to the provisions of the said Act. And it was further enacted that the provisions of any Order in Council in that behalf should have effect as if they had been enacted by the Parliament of the United Kingdom of Great Britain and Ireland

And whereas by an Address from the Houses of the Parliament of Canada, of which address a copy is contained in the Schedule to this Order annexed, marked A, Her Majesty was prayed, by and with the advice of Her Most Honorable Privy Council, to unite Rupert's Land and the North-Western Territory with the Dominion of Canada, and to grant to the Parliament of Canada authority to legislate for their future welfare and good government upon the terms and conditions therein stated.

And whereas by the "Rupert's Land Act, 1868," it was (amongst other things) enacted that it should be competent for the Governor and Company of Adventurers of England trading into Hudson's Bay (hereinafter called the Company) to surrender to Her Majesty, and for Her Majesty, by any Instrument under Her Sign Manual and Signet to accept a surrender of all or any of the lands, territories, rights, privileges, liberties, franchises, powers, and authorities whatsoever, granted or purported to be granted by certain Letters Patent therein recited to

the said Company within Rupert's Land upon such terms and conditions as should be agreed upon by and between Her Majesty and the said Company, provided, however, that such surrender should not be accepted by Her Majesty until the terms and conditions upon which Rupert's Land should be admitted into the said Dominion of Canada should have been approved of by Her Majesty and embodied in an Address to Her Majesty from both Houses of the Parliament of Canada, in pursuance of the 146th Section of the "British North America Act, 1867":

RECORD

In the
Supreme
Court,
Jodrin,
District of
Keewatin

No. 15,
official
order of
Council
with the
Rupert's
Land and
the North
Western
Territory
into the
Province
(Continued)

- 10) And it was by the same Act further enacted that it should be competent to Her Majesty, by Order or Orders in Council, on Addresses from the Houses of the Parliament of Canada, to declare that Rupert's Land should, from a date to be therein mentioned, be admitted into and become part of the Dominion of Canada:

And whereas a second Address from both the Houses of the Parliament of Canada has been received by Her Majesty praying that Her Majesty will be pleased, under the provisions of the hereinbefore recited Acts, to unite Rupert's Land on the terms and conditions expressed in certain Resolutions therein referred to and approved of by Her Majesty of which said Resolutions and Address copies are contained in the Schedule to this Order annexed, marked B, and also to unite the North-Western Territory with the Dominion of Canada, as prayed for by and on the terms and conditions contained in the hereinbefore first recited Address, and also approved of by Her Majesty:

And whereas a draft surrender has been submitted to the Governor General of Canada containing stipulations to the following effect, viz. :—

- 1 The sum of £300,000 (being the sum hereinafter mentioned) shall be paid by the Canadian Government into the Bank of England to the credit of the Company within six calendar months after acceptance of the surrender aforesaid with interest on the said sum at the rate of 5 per cent. per annum, computed from the date of such acceptance until the time of such payment.

2. The size of the blocks which the Company are to select adjoining each of their forts in the Red River limits, shall be as follows:—

	Acres
Upper Fort Garry and town of Winnipeg, including the enclosed park around shop and ground at the entrance of the town	500
40 Lower Fort Garry (including the farm the Company now have under cultivation)	500
White Horse Plain	500

RECORD

In the
Supreme
Court,
Judicial
District of
Quebec

No. 1.
Imperial
Order-in-
Council
affecting
Rupert's
Land and
the North
Western
Territory
into the
Union
(Continued)

3. The deduction to be made as hereinafter mentioned from the price of the materials of the Electric Telegraph, in respect of deterioration thereof, is to be certified within three calendar months from such acceptance as aforesaid by the agents of the Company in charge of the depots where the materials are stored. And the said price is to be paid by the Canadian Government into the Bank of England to the credit of the Company within six calendar months of such acceptance, with interest at the rate of 5 per cent. per annum on the amount of such price, computed from the date of such acceptance until the time of pay-
ment:

And whereas the said draft was on the fifth day of July, one thousand eight hundred and sixty-nine, approved by the said Governor-General in accordance with a Report from the Committee of the Queen's Privy Council for Canada, but it was not expedient that the said stipulations, not being contained in the aforesaid second Address, should be included in the surrender by the said Company to Her Majesty of their rights aforesaid or in this Order in Council.

And whereas the said Company did by deed under the seal of the said Company, and bearing date the nineteenth day of November, one thousand eight hundred and sixty-nine, of which deed a copy is contained in the Schedule to this Order annexed, marked C, surrender to Her Majesty all the rights of government, and other rights, privileges, liberties, franchises, powers and authorities granted, or purported to be granted to the said Company by the said Letters Patent herein and hereinbefore referred to, and also all similar rights which may have been exercised or assumed by the said Company in any parts of British North America not forming part of Rupert's Land, or of Canada or of British Columbia and all the lands and territories (except and subject as in the terms and conditions therein mentioned) granted or purported to be granted to the said Company by the said Letters Patent:

And whereas such surrender has been duly accepted by Her Majesty by an instrument under Her Sign Manual and Signet, bearing date at Windsor the twenty second day of June, one thousand eight hundred and seventy.

It is hereby Ordered and declared by Her Majesty, by and with the advice of the Privy Council, in pursuance and exercise of the powers vested in Her Majesty by the said Acts of Parliament that from and after the fifteenth day of July, one thousand eight hundred and seventy, the said North Western Territory shall be admitted into and become
part of the Dominion of Canada upon the terms and conditions set forth in the first hereinbefore recited Address, and that the Parliament of

Canada shall from the day aforesaid have full power and authority to legislate for the future welfare and good government of the said Territory. And it is further ordered that, without prejudice to any obligations arising from the aforesaid approved Report, Rupert's Land shall from and after the said date be admitted into and become part of the Dominion of Canada upon the following terms and conditions, being the terms and conditions still remaining and to be performed of those embodied in the said second address of the Parliament of Canada, and approved of by Her Majesty as aforesaid:—

RECORD
To the
Supreme
Court,
Judicial
District of
Mexico.

Nov. 7.
Special
Order-in-
Council
appointing
Rupert a
land agent
for the North
Western
Territory
into the
Union
of Canada.

- 10 1. Canada is to pay to the Company £300,000 when Rupert's
Land is transferred to the Dominion of Canada.

2 The Company are to retain the posts they actually occupy in the North-Western Territory, and may, within twelve months of the surrender, select a block of land adjoining each of its posts within any part of British North America not comprised in Canada and British Columbia, in conformity, except as regards the Red River Territory, with a list made out by the Company and communicated to the Canadian Ministers, being the list in the Schedule of the aforesaid Deed of Surrender. The actual survey is to be proceeded with, with all convenient speed.

3. The size of each block is not to exceed (10) acres round Upper Fort Garry, (300) acres round Lower Fort Garry; in the rest of the Red River Territory a number of acres to be settled at once between the Governor in Council and the Company, but so that the aggregate extent of the blocks is not to exceed 50,000 acres.

4. So far as the configuration of the country admits, the blocks shall front the river or road by which means of access are provided, and shall be approximately in the shape of parallelograms, of which the frontage shall not be more than half the depth.

- 30 5. The Company may, for fifty years after the surrender, claim in any township or district within the Fertile Belt, in which land is set out for settlement, grants of land not exceeding one twentieth part of the land so set out. The blocks so granted to be determined by lot, and the Company to pay a rateable share of the survey expenses, not exceeding 8 cents Canadian an acre. The Company may defer the exercise of their right of claiming the proportion of each township for not more than ten years after it is set out, but their claim must be limited to an allotment from the lands remaining unsold at the time they declare their intention to make it.

RECORD

In the
Supreme
Court
Judicial
District of
Quebec.

No. 11
Imperial
Orders in
Council
confirming
Rupert's
Land and
the North
Western
Territory
into the
Provinces
(Confirmed)

6. For the purpose of the last Article, the Fertile Belt is to be bounded as follows:—On the south by the United States boundary; on the west by the Rocky Mountains; on the north by the northern branch of the Saskatchewan; on the east by Lake Winnipeg, the Lake of the Woods, and the waters connecting them.

7. If any township shall be formed abutting on the north bank of the northern branch of the Saskatchewan River, the Company may take their one twentieth of any such township, which for the purpose of this Article shall not extend more than five miles inland from the river,
10 giving to the Canadian Dominion an equal quantity of the portion of lands coming to them of townships established on the southern bank,

8. In laying out any public roads, canals, etc., through any block of land reserved to the Company, the Canadian Government may take, without compensation, such land as is necessary for the purpose, not exceeding one twenty fifth of the total acreage of the block, but if the Canadian Government require any land which is actually under cultivation, or which has been built upon, or which is necessary for giving the Company's servants access to any river or lake, or as a frontage to any river or lake, they shall pay to the Company the fair value of the
20 same, and shall make compensation for any injury done to the Company or their servants.

9. It is understood that the whole of the land to be appropriated within the meaning of the last preceding clause shall be appropriated for public purposes.

10. All titles to land up to the eighth day of March, one thousand and eight hundred and sixty nine, conferred by the Company are to be confirmed.

11. The Company is to be at liberty to carry on its trade without hindrance in its corporate capacity, and no exceptional tax is to be
30 placed on the Company's land, trade or servants, nor any import duties on goods introduced by them previous to the surrender.

12. Canada is to take over the materials of the electric telegraph at cost price—such price including transport, but not including interest for money, and subject to a deduction for ascertained deterioration.

13. The Company's claim to land under agreements of Messrs. Vankoughnet and Hopkins is to be withdrawn.

14. Any claims of Indians to compensation for lands required for purposes of settlement shall be disposed of by the Canadian Gov-

ernment in communication with the Imperial Government; and the Company shall be relieved of all responsibility in respect of them.

15. The Governor in Council is authorized and empowered to arrange any details that may be necessary to carry out the above terms and conditions.

And the Right Honorable Earl Granville, one of Her Majesty's principal Secretaries of State, is to give the necessary directions herein accordingly

SCHEDULES.

10 Schedule "A "

ADDRESS TO HER MAJESTY THE QUEEN from the Senate and House of Commons of the Dominion of Canada.

To the Queen's Most Excellent Majesty

MOST GRACIOUS SOVEREIGN,

We, Your Majesty's most dutiful and loyal subjects, the Senate and Commons of the Dominion of Canada in Parliament assembled, humbly approach your Majesty for the purpose of representing:—

That it would promote the prosperity of the Canadian people, and conduce to the advantage of the whole Empire, if the Dominion of
20 Canada, constituted under the provisions of "British North America Act, 1867," were extended westward to the shores of the Pacific Ocean.

That the colonization of the fertile lands of the Saskatchewan, the Assiniboine, and the Red River districts; the development of the mineral wealth which abounds in the region of the North-west, and the extension of commercial intercourse through the British possessions in America from the Atlantic to the Pacific, are alike dependent on the establishment of a stable government for the maintenance of law and order in the North-Western Territories.

That the welfare of a sparse and widely scattered population of
30 British subjects of European origin, already inhabiting these remote and unorganized territories, would be materially enhanced by the formation therein of political institutions bearing analogy, as far as circumstances will admit, to those which exist in the several Provinces of this Dominion.

RECORD

In the
Supreme
Court,
Judicial
District of
Quebec.

—
No. 21
Imperial
Ordinance
No. 10,
1898,
relating to
the
Land and
the North-
Western
Territory
from the
Union.
(Continued)

RECORD

In the
Supreme
Court,
Judicial
Matters at
Hosmer

No. 21
Imperial
Order-in-
Council
admitting
Rupert's
Land and
the North-
Western
Territory
into the
Union.
(Continued)

That the 146th section of the "British North America Act, 1867," provides for the admission of Rupert's Land and the North western Territory, or either of them, into union with Canada, upon the terms and conditions to be expressed in addresses from the Houses of Parliament of this Dominion to your Majesty, and which shall be approved of by your Majesty in Council.

That we do therefore most humbly pray that your Majesty will be graciously pleased, by and with the advice of your Most Honorable Privy Council, to unite Rupert's Land and the North-western Territory 10 with this Dominion, and to grant to the Parliament of Canada authority to legislate for their future welfare and good Government; and we most humbly beg to express to your Majesty that we are willing to assume the duties and obligations of government and legislation as regards these territories.

That in the event of your Majesty's Government agreeing to transfer to Canada the jurisdiction and control over the said region, the Government and Parliament of Canada will be ready to provide that the legal rights of any corporation, company or individual within the same shall be respected, and placed under the protection of Courts 20 of competent jurisdiction

And furthermore that, upon the transference of the territories in question to the Canadian Government, the claims of the Indian tribes to compensation for lands required for purposes of settlement will be considered and settled in conformity with the equitable principles which have uniformly governed the British Crown in its dealings with the aborigines.

All of which we humbly pray your majesty to take into your Majesty's most gracious and favorable consideration.

The Senate. Tuesday, December 17th, 1867.

30 (Signed) JOSEPH CAUCHON, Speaker.

House of Commons, Monday, December 16th, 1867.

JAMES COCKBURN, Speaker.

Schedule "B."

RESOLUTIONS.

May 28th, 1869.

Resolved.—That the Senate and Commons of the Dominion of Canada during the first session of the first Parliament of Canada, adopted an Address to Her Majesty, praying that Her Majesty would be

graciously pleased, by and with the advice of Her Most Honorable Privy Council, under the provisions of 146th section of "The British North America Act, 1867," and on the terms specified in the Address, to unite Rupert's Land and the North west Territory with this Dominion, and to grant to the Parliament of Canada authority to legislate for their future welfare and good government, and assuring Her Majesty of the willingness of the Parliament of Canada to assume the duties and obligations of government and legislation as regards those territories.

RECORD

In the
House of
Commons,
January
2nd 1868

No. 25
Respectfully
presented to
the House of
Commons
by
the
Secretary
of the
House of
Commons

Resolved,--That the Joint Address of the Senate and Commons
10 of Canada was duly laid at the foot of the throne and that Her Majesty, by despatch from the Right Honorable the Secretary of State for the Colonies, to the Governor General of Canada, under date of 23rd of April, 1868, signified Her willingness to comply with the prayer of the said Address, but She was advised that the requisite powers of government and legislation could not, consistently with the existing charter of the Hudson's Bay Company, be transferred to Canada without an Act of Parliament, which Act was subsequently passed by the Imperial Parliament, and received Her Majesty's Assent on the 31st July, 1868.

Resolved,-- That by despatch dated 8th August, 1868, from the
20 Honorable Secretary of State for the Colonies, the Governor-General was informed, that in pursuance of the powers conferred by the Act for the surrender of the Hudson's Bay Territories to Her Majesty, he proposed to enter into negotiations with the Company as to the terms of such surrender, whereupon, under authority of an order of the Governor-General in Council of the 1st October, 1868, the Honorable Sir George Et Cartier, Baronet, and the Honorable William MacDougall, C.B., were appointed a Delegation to England, to arrange the terms for the acquisition by Canada of Rupert's Land, and by another Order in Council of the same date, were authorized to arrange for the admis-
30 sion of the North west Territory into union with Canada, either with or without Rupert's Land, as it might be found practicable and expedient.

Resolved,--That the Delegates proceeded on their mission to England and entered into negotiations with His Grace the Duke of Buckingham and Chandos, the Secretary of State for the Colonies, and afterwards with the Right Honorable Earl Granville, his successor in office, for the acquisition by Canada of the territorial and other rights claimed by the Hudson's Bay Company in Rupert's Land, and in any other part of British North America, not comprised in Rupert's Land,
40 Canada, or British Columbia. That terms of agreement were conditionally assented to by the Delegates on behalf of the Dominion and on their return to Canada were submitted with a Report dated 8th May, 1869, which was approved by His Excellency the Governor in Council, on the 14th day of the same month.

RECORD

In the
Supreme
Court,
Judicial
District of
Rupert's
Land.

No. 21
Imperial
Order in
Council
confirming
Rupert's
Land and
the North
Western
Territory
into the
British
Crownland.

Resolved,— That the Senate will be prepared to concur in accepting the transfer of the territorial and other rights of the Hudson's Bay Company in Rupert's Land, and in any other part of British North America, not comprised in Rupert's Land, Canada or British Columbia, on the terms conditionally agreed to on behalf of the Government of Canada, by the Hon Sir George Et Cartier, Baronet, and the Hon. William MacDougall, C.B., and on behalf of the Hudson's Bay Company by Sir Stafford H Northcote, Governor of that Company, and approved by His Excellency in Council as aforesaid, which terms are set forth in a letter from Sir Frederic Rogers, Under-Secretary of State for the Colonies, of the 9th March, 1869, communicated to the Delegates by direction of Earl Granville, and in two subsequent Memorandums dated respectively 22nd and 29th March, 1869, containing a modification of such terms, and are in the words and figures following:—

"Terms, as stated in the Letter from Sir Frederic Rogers, of March, 1869.

"1. The Hudson's Bay Company to surrender to Her Majesty all the rights of Government, property, &c., in Rupert's Land which are specified in 31 & 32 Viet., cap. 105, sec 4; and also all similar rights in any other part of British North America, not comprised in Rupert's Land, Canada or British Columbia.

"2. Canada is to pay to the Company 300,000 l., when Rupert's Land is transferred to the Dominion of Canada.

"3. The Company may, within twelve months of the surrender, select a block of land adjoining each of its stations within the limits specified in Article 1.

4. The size of the blocks not to exceed _____ acres in the Red River Territory, and the aggregate extent of the blocks is not to exceed 50,000 acres.

"5. So far as the configuration of the country admits, the blocks are to be in the shape of parallelograms, of which the length is not more than double the breadth.

"6. The Hudson's Bay Company may, for fifty years after the surrender claim in any township or district within the Fertile Belt in which land is set out for settlement, select grants of land, not exceeding one-twentieth of the land so set out. The blocks so granted to be determined by lot, and the Hudson's Bay Company to pay a rateable share of the survey expenses, not exceeding _____ an acre.

"7. For the purpose of the present agreement, the Fertile Belt is to be bounded as follows:—On the south by the United States boundary, on the west by the Rocky Mountains; on the north by the northern branch of the Saskatchewan; on the east by Lake Winnipeg, the Lake of the Woods, and the waters connecting them.

RECORD
Is the
Supreme
Court
Federal
Districts of
Regina.

"8. All titles to land up to the 8th March, 1869, conferred by the Company, are to be confirmed.

No. 21
Imperial
Order in
Council
admitting
Rupert's
Land and
the North
Western
Territory
into the
Union
(Cant. Acad.)

"9 The Company is to be at liberty to carry on its trade without hindrance, in its corporate capacity, and no exceptional tax is to be placed on the Company's land, trade or servants, nor any import duty on goods introduced by them previous to the surrender.

"10. Canada is to take over the materials of the electric telegraph at cost price, such price including transport but not including interest for money, and subject to a deduction for ascertained deteriorations.

"11. The Company's claim to land under agreement of Messrs. Vankoughnet and Hopkins to be withdrawn.

"12. The details of this arrangement, including the filling up the blanks in Articles 4 and 6, to be settled at once by mutual agreement."

"MEMORANDUM.

"Details of Agreement between the Delegates of the Government of the Dominion, and the Directors of the Hudson's Bay Company.

"1 It is understood that, in surrendering to Her Majesty all the rights, &c., of the Company in any part of British North America not comprised in Rupert's Land, Canada or British Columbia, the Company are to retain the posts they actually occupy in the North West Territory.

30 "2 It is understood that it will be a sufficient act of selection under Article III., that the Company should, within twelve months, name the number of acres which they will require adjoining each post. The Actual survey to be proceeded with, with all convenient speed.

"3. It is understood that in the Red River Settlement, the size of the blocks to be retained round Upper Fort Garry shall not exceed (10) acres; and that round Lower Fort Garry shall not exceed (300) acres.

RECORD

In the
Supreme
Court,
Judicial
District of
Regina

No. 11
Imperial
Ordinary
Court
advised by
Supt. of
Land and
the North
Western
Territory
Re the
Hobbs
& Co. Inc.

"4. It is understood that a list of the stations round which the Company will require blocks of land, with the size of the blocks they will require, shall be made out forthwith, and communicated to the Canadian Ministers.

"5. It is understood that Article V shall be construed to mean that the blocks shall front the river or road, by which means of access are provided, and shall be approximately in the form of parallelograms, of which the frontage shall not be more than half the depth.

"6. It is understood that the Company may defer the exercise 10 of their right of claiming their proportion of each township for not more than ten years after it is set out, but their claim must be limited to an allotment from the lands remaining unsold at the time they declare their intention to make it.

"7. It is understood that the blank in Article 6 shall be filled up with 8 cents (Canadian).

"8. It is understood that any claims of Indians to compensation for lands required for purposes of settlement shall be disposed of by the Canadian Government, in communication with the Imperial Government, and that the Company shall be relieved of all responsibility 20 in respect of them.

(Signed) "STAFFORD H. NORTHCOTE.

"G. E. CARTIER.

"W. MACDOUGALL."

"March 22, 1869.

"Memorandum of a further Agreement between Sir Geo. Et. Cartier and Sir Stafford Northcote.

"Inasmuch as the northern branch of the Saskatchewan River is the Northern boundary of the Fertile Belt, and therefore any land on the northern bank is not within the territory of which the Company 30 are to have one twentieth part, it is understood that, in forming the townships abutting on the northern bank, the Company shall be at liberty to take their one-twentieth of any such townships, giving up to the Canadian Dominion an equal quantity of the portion of lands coming to them of townships established on the southern bank.

"It is understood that the townships on the northern bank shall not for the above purpose extend more than five miles inland from the river.

"It is understood that, in laying out any public roads, canals, &c., through any block of land reserved to the Company, the Canadian Government may take, without compensation, such land as is necessary for the purpose, not exceeding one twenty-fifth of the total acreage of the block; but if the Canadian Government require any land which is actually under cultivation, or which has been built upon or which is necessary for giving the Company's servants access to any river or lake, or as a frontage to any river or lake, they shall pay the Company the fair value of the same, and shall make compensation for any injury done to the Company or their servants.

"It is understood that the whole of the land to be appropriated within the meaning of the last preceding clause shall be appropriated for public purposes

(Signed) "GEO. ET. CARTIER.

"STAFFORD NORTHCOTE

"London, March 29, 1869."

Resolved, That this House learns with satisfaction, by letter from the Under-Secretary of State for the Colonies, of 9th March last, that, in fulfilment of the expectations held out in Mr Cardwell's despatch of 17th June, 1865, Her Majesty's Government will be prepared to propose to Parliament that the Imperial guarantee be given to a loan of £300,000, the amount of which is proposed to be paid over by Canada on the transfer of the Company's rights.

Resolved,—That the Senate will be ready to concur with the House of Commons in an Address to Her Majesty, that she will be graciously pleased, by and with the advice of Her Most Honorable Privy Council, under the 146th clause of "The British North America Act, 1867," and the provisions of the Imperial Act, 31 & 32 Vict., cap. 105, to unite Rupert's Land on the terms and conditions expressed in the foregoing Resolutions, and also to unite the North-Western Territory with the Dominion of Canada, as prayed for by, and on the terms and conditions contained in the joint Address of the Senate and the House of Commons of Canada, adopted during the first session of the first Parliament of Canada, and hereinbefore referred to.

Resolved,—That upon the transference of the territories in question to the Canadian Government, it will be the duty of the Government to make adequate provision for the protection of the Indian tribes whose interests and well being are involved in the transfer.

Resolved,—That the Governor in Council be authorized and empowered to arrange any details, that may be necessary to carry out the terms and conditions of the above agreement.

RECORD

In the
Supreme
Court,
Judicial
Superior of
Quebec

No. 21
Imperial
Order-in-
Council
relative to
Rupert's
Land and
the North
Western
Territory
via the
Union
(Court record)

2. ADDRESS.

To the Queen's Most Excellent Majesty.

Most Gracious Sovereign,

WE, your Majesty's most dutiful and loyal subjects, the Senate and Commons of the Dominion of Canada in Parliament assembled, humbly approach your Majesty for the purpose of representing

That, during the first session of the first Parliament of this Dominion, we adopted an Address to your Majesty, praying that your Majesty would be graciously pleased, by and with the advice of your Majesty's Most Honorable Privy Council, under the provisions of the 146th section of "The British North America Act, 1867," and on the terms specified in that Address to unite Rupert's Land and the North-West Territory with this Dominion, and to grant to the Parliament of Canada authority to legislate for their future welfare and good government, and assuring your Majesty of the willingness of the Parliament of Canada to assume the duties and obligations of Government and legislation as regards those territories.

That our joint Address was duly laid at the foot of the Throne, and that your Majesty, by despatch from the Right Honorable the Secretary of State for the Colonies to the Governor General of Canada, under date of the 23rd April, 1868, signified your Majesty's willingness to comply with the prayer of the said Address, but that your Majesty was advised that the requisite powers of government and legislation could not, consistently with the existing charter of the Hudson's Bay Company, be transferred to Canada without an Act of Parliament, which Act was subsequently passed by the Imperial Parliament, and received your Majesty's Assent on the 31st July, 1868.

That by a despatch dated 8th August, 1868, from the Honorable the Secretary of State for the Colonies, the Governor-General was informed that in pursuance of the powers conferred by the Act for the Surrender of the Hudson's Bay territories to your Majesty he proposed to enter into negotiations with the Company as to the terms of such surrender, whereupon under authority of an Order of the Governor-General in Council, of the 1st October, 1868, the Honorable Sir George Et Cartier, Baronet, and the Honorable William MacDougall, C.B., were appointed a delegation to England to arrange the terms for the acquisition by Canada of Rupert's Land, and by another Order in Council of the same date, were authorized to arrange for the admission of the North West Territory into union with Canada either with or without Rupert's Land, as might be found practicable and expedient.

RECORD

In the
Supreme
Court,
Justice
District of
Quebec

No. 21
Imperial
Order in
Council
relating
Rupert's
Land and
the North
West
Territory
into the
Union.
(Continued)

That the delegates proceeded on their mission to England, and entered into negotiations with His Grace the Duke of Buckingham and Chandos, then Secretary of State for the Colonies, and afterwards with the Right Honorable Earl Granville, his successor in office, for the acquisition by Canada of the territorial and other rights claimed by the Hudson's Bay Company in Rupert's Land, and in any other part of British North America not comprised in Rupert's Land, Canada or British Columbia, on the terms conditionally agreed to on behalf of the Government of Canada by the Honorable Sir George Et. Cartier, 10 Baronet, and the Honorable William MacDougall, C.B., and on behalf of the Hudson's Bay Company by Sir Stafford H. Northcote, Governor of that Company, and approved by His Excellency in Council as aforesaid, which terms are set forth in a letter from Sir Frederic Rogers, Under-Secretary of State for the Colonies, of the 9th March, 1869, communicated to the delegates by direction of Earl Granville, and in two subsequent Memorandums dated respectively 22nd and 29th March, 1869, containing a modification of such terms, and are in the words and figures following.

20 "Terms, as stated in the Letter from Sir Frederic Rogers of 9th March, 1869."

(These terms as set forth supra are here recited at length.)

"MEMORANDUM

"Details of Agreement between the Delegates of the Government of the Dominion and the Directors of the Hudson's Bay Company."

(This memorandum as set forth supra is here recited at length.)

"Memorandum of a further Agreement between Sir Geo. Et. Cartier and Sir Stafford Northcote."

(This memorandum, also above set forth, is here recited at length.)

30 That we learn with satisfaction by letter from the Under Secretary of State for the Colonies, of the 9th March last, that, in fulfilment of the expectations held out in Mr. Cardwell's despatch of the 17th of June, 1865, your Majesty's Government will be prepared to propose to Parliament that the Imperial guarantee be given to a loan of £300,000 the amount which is proposed to be paid over by Canada on the transfer of the Company's rights.

That upon the transference of the territories in question to the Canadian Government it will be our duty to make adequate provision

RECORD

in the
Supreme
Court
Judicial
District of
Quebec

No. 21.
Imperial
Orders in
Council
relating to
Rupert's
Land and
the North
Western
Territory
in the
East.

Continued

for the protection of the Indian tribes whose interests and well-being are involved in the transfer, and we authorize and empower the Governor in Council to arrange any details that may be necessary to carry out the terms and conditions of the above agreement.

We therefore most humbly pray that your Majesty will be graciously pleased, by and with the advice of your Most Honorable Privy Council, under the 146th clause of "The British North America Act, 1867," and the provisions of the Imperial Act, 31 and 32 Viet., cap. 105, to unite Rupert's Land on the terms and conditions expressed 10 in the foregoing resolutions and also to unite the North-Western Territory with the Dominion of Canada as prayed for by and on the terms and conditions contained in our joint Address adopted during the first session of the first Parliament of this Dominion, and heretofore referred to.

The Senate, Monday, May 31, 1869.

(Signed) JOSEPH CAUCHON, Speaker.

House of Commons, Ottawa, May 29, 1869

(Signed) JAMES COCKBURN, Speaker.

Schedule "C."

20 THE GOVERNOR AND COMPANY OF ADVENTURERS OF
ENGLAND TRADING INTO HUDSON'S BAY TO HER
MAJESTY QUEEN VICTORIA

DEED OF SURRENDER.

No. 22.
Deed of our
order by
Defendant
to Her
Majesty.

To all whom these presents shall come unto, or concern, the Governor and Company of Adventurers of England, trading into Hudson's Bay, send greeting:

WHEREAS the said Governor and Company were established and incorporated by their said name of "The Governor and Company of Adventurers of England, trading into Hudson's Bay," by Letters 30 Patent granted by His late Majesty King Charles the Second in the twenty second year of his reign, whereby His said Majesty granted unto the said company and their successors the sole trade and commerce of all those seas, straits, bays, rivers, lakes, creeks and sounds in whatsoever latitude they should be, that lay within the entrance of the straits commonly called Hudson's Straits, together with all the lands and territories upon the countries, coasts and confines of the seas, bays, lakes,

- rivers, creeks, and sounds aforesaid that were not already actually possessed by, or granted to, any of His Majesty's subjects, or possessed by the subjects of any other Christian Prince or State, and that the said land should be from thence forth reckoned and reputed as one of His Majesty's Plantations or Colonies in America, called Rupert's Land, and whereby His said Majesty made and constituted the said Governor and Company and their successors the absolute lords and proprietors of the same territory, limits and places aforesaid and of all other the premises saving the faith, allegiance and sovereign dominion due to
- 10 His said Majesty, his heirs and successors for the same, and granted to the said Governor and Company and their successors such rights of Government and other rights, privileges and liberties, franchises, powers and authorities in Rupert's Land as therein expressed. And whereas ever since the date of the said Letters Patent, the said Governor and Company have exercised and enjoyed the sole right thereby granted of such trade and commerce as therein mentioned and have exercised and enjoyed other rights, privileges, liberties, franchises, powers and authorities thereby granted, and the said Governor and Company may have exercised or assumed rights of Government in other
- 20 parts of British North America not forming part of Rupert's Land, or of Canada or of British Columbia. And whereas by "The British North America Act, 1867," it is (amongst other things) enacted that it shall be lawful for Her present Majesty Queen Victoria, by and with the advice and consent of Her Majesty's most Honorable Privy Council, on address from the Houses of Parliament of Canada to admit Rupert's Land and the North Western Territory or either of them into the Union of the Dominion of Canada on such terms and conditions as are in the Address expressed, and as Her Majesty thinks fit to approve, subject to the provisions of the said Act. And whereas by the
- 30 "Rupert's Land Act, 1868," it is enacted (amongst other things) that for the purposes of that Act the term "Rupert's Land" shall include the whole of the lands and territories held or claimed to be held by the Governor and Company and that it shall be competent for the said Governor and Company to surrender to Her Majesty, and for Her Majesty, by any instrument under Her Sign, Manual and Signet to accept a surrender of all or any of the lands, territories, rights, privileges, liberties, franchises, powers and authorities whatsoever, granted or purported to be granted by the said Letters Patent to the said Governor and Company within Rupert's Land, upon such terms and conditions
- 40 as shall be agreed upon by and between Her Majesty and the said Governor and Company, provided, however, that such surrender shall not be accepted by Her Majesty until the terms and conditions upon which Rupert's Land shall be admitted into the said Dominion of Canada shall have been approved of by Her Majesty, and embodied in an Address to Her Majesty from the Houses of Parliament of Canada

RECORD

In the
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Clerk's
Clerk's
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of the

RECORD

In the
Supreme
Court,
Judicial
District of
Keewatin

No. 72.
Dated of our
venue by
Deputy
to Her
Majesty
at (Noyahandi)

in pursuance of the 146th section of "The British North America Act, 1867," and that upon the acceptance by Her Majesty of such surrender, all rights of Government and proprietary rights, and all other privileges, liberties, franchises, powers and authorities whatsoever, granted or purported to be granted by the said Letters Patent to the said Governor and Company within Rupert's Land, and which shall have been so surrendered, shall be absolutely extinguished, provided that nothing in the said Act contained shall prevent the said Governor and Company

- 10 from continuing to carry on in Rupert's Land or elsewhere trade and commerce. And whereas Her said Majesty Queen Victoria and the said Governor and Company have agreed to terms and conditions upon which the said Governor and Company shall surrender to Her said Majesty, pursuant to the provisions in that behalf in the "Rupert's Land Act, 1868," contained, all the rights of Government and other rights, privileges, liberties, franchises, powers and authorities, and all the lands and territories (except and subject as in the said terms and conditions expressed or mentioned) granted or purported to be granted by the said Letters Patent, and also all similar rights which have been exercised or assumed by the said Governor and Company in any parts
- 20 of British North America not forming part of Rupert's Land, or of Canada, or of British Columbia, in order and to the intent that, after such surrender has been effected and accepted under the provisions of the last mentioned Act, the said Rupert's Land may be admitted into the Union of the Dominion of Canada, pursuant to the herebefore mentioned Acts or one of them. And whereas the said terms and conditions on which it has been agreed that the said surrender is to be made by the said Governor and Company (who are in the following articles designated as the Company) to Her said Majesty are as follows (that is to say).—

- 30 1. The Canadian Government shall pay to the Company the sum of £300,000 sterling when Rupert's Land is transferred to the Dominion of Canada.

2. The Company to retain all the posts or stations now actually possessed and occupied by them or their officers or agents whether in Rupert's Land or any other part of British North America, and may within twelve months after the acceptance of the said surrender select a block of land adjoining each of their posts or stations, within any part of British North America not comprised in Canada and British Columbia in conformity, except as regards the Red River Territory,
- 40 with a list made out by the Company and communicated to the Canadian Ministers, being the list in the annexed schedule. The actual survey is to be proceeded with, with all convenient speed.

3. The size of each block is not to exceed in the Red River Territory an amount to be agreed upon between the Company and the Governor of Canada in Council.

RECORD

Is the
Supreme
Court,
Judicial
Director of
Mining

4. So far as the configuration of the country admits, the blocks shall front the river or road by which means of access are provided, and shall be approximately in the shape of parallelograms, and of which the frontage shall not be more than half the depth.

No. 22
Deed of sur-
render by
Defendant
to Her
Majesty
(Conf. recd.)

5. The Company may, at any time within fifty years after such acceptance of the said surrender, claim in any township or district within the fertile belt in which land is set out for settlements, grants of land not exceeding one twentieth part of the land so set out; the blocks so granted to be determined by lot, and the Company to pay a rateable share of the survey expenses, not exceeding 3 cents Canadian an acre. The Company may defer the exercise of their right of claiming their proportion of each township or district for not more than ten years after it is set out, but their claim must be limited to an allotment from the lands remaining unsold at the time they declare their intention to make it.

6.—For the purpose of the last article the fertile belt is to be bounded as follows.—On the south by the United States boundary, on the west by the Rocky Mountains, on the north by the Northern Branch of the Saskatchewan River, on the east by Lake Winnipeg, the Lake of the Woods and the waters connecting them.

7. If any township shall be formed abutting on the north bank of the northern branch of the Saskatchewan River, the Company may take their one-twentieth of any such township, which, for the purpose of this article, shall not extend more than five miles inland from the river, giving to the Canadian Dominion an equal quantity of the portion of land coming to them of townships established on the southern bank of the said river.

8. In laying out any public roads, canals or other public works, through any block of land reserved to the Company, the Canadian Government may take without compensation such land as is necessary for the purpose, not exceeding one-twenty fifth of the total acreage of the block, but if the Canadian Government require any land which is actually under cultivation, which has been built upon, or which is necessary for giving the Company's servants access to any river or lake, or as a frontage to any river or lake, the said Government shall pay to the Company the fair value of the same, and shall make compensation for any injury done to the Company or their servants.

RECORD

In the
Supreme
Court,
Eastern
District of
Regina.

No. 77
Died of sur-
render by
Defendant
to Her
Majesty
(continued).

9. It is understood that the whole of the land to be appropriated within the meaning of the last preceding clause, shall be appropriated for public purposes

10. All titles to land up to the eighth day of March, one thousand eight hundred and sixty-nine, conferred by the Company, are to be confirmed.

11. The Company is to be at liberty to carry on its trade without hindrance in its corporate capacity, and no exceptional tax is to be placed on the Company's land, trade or servants, nor any import duty
10 on goods introduced by the said Company previously to such acceptance of the said surrender

12. Canada is to take over the materials of the electric telegraph at cost price, such price including transport, but not including interest for money, and subject to a deduction for ascertained deterioration.

13. The Company's claim to land under an agreement of Messrs. Vankoughnet and Hopkins is to be withdrawn.

14. Any claims of Indians to compensation for lands required for purposes of settlement shall be disposed of by the Canadian Gov-
20 ernment in communication with the Imperial Government; and the Company shall be relieved of all responsibility in respect of them.

And whereas the surrender hereinafter contained is intended to be made in pursuance of the agreement, and upon the terms and conditions hereinbefore stated;

Now know ye, and these presents witness, that, in pursuance of the powers and provisions of the "Rupert's Land Act, 1868," and on the terms and conditions aforesaid, and also on condition of this surrender being accepted pursuant to the provisions of that Act, the said Governor and Company do hereby surrender to the Queen's Most
30 Gracious Majesty, all the rights of Government, and other rights, privileges, liberties, franchises, powers and authorities, granted or purported to be granted to the said Governor and Company by the said recited Letters Patent of His late Majesty King Charles the Second, and also all similar rights which may have been exercised or assumed by the said Governor and Company in any parts of British North America, not forming part of Rupert's Land or of Canada, or of British Columbia, and all the lands and territories within Rupert's Land (except and subject as in the said terms and conditions mentioned) granted or purported to be granted to the said Governor and Company

by the said Letters Patent. In witness whereof the Governor and Company of Adventurers of England trading into Hudson's Bay, have hereunto caused their Common Seal to be affixed, the nineteenth day of November, One thousand eight hundred and sixty-nine.

RECORD

In the
Magistrate
Court
Political
District of
Beaumont

No. 72
Dated of our
record by
Deputy
to Mr.
Magistrate
(Continued)

THE SCHEDULE ABOVE REFERRED TO.

Northern Department, Rupert's Land.

District	Post	Acres of Land	
English River	Ile de la Crosse	50	
	Rapid River	5	
	Portage la Loche	20	say 10 acres each end of portage
	Green Lake	100	
	Cold Lake	10	
Saskatchewan	Deer's Lake	5	
	—	190	acres in English River (Dist.)
	Edmonton House	3000	
	Rocky Mountain House	500	
	Fort Victoria	3000	
	St. Paul	3000	
	Fort Pitt	3000	
	Battle River	3000	
	Carlton House	3000	
	Fort Albert	3000	
	Whitesfish Lake	500	
	Lac La Biche	1000	
	Fort Assiniboine	50	
	Lesser Slave Lake	500	
	Lac St. Anne	500	
	Lac La Nun	500	
	St. Albert	1000	
	Pigeon Lake	100	
	Old White Mud Fort	50	
	—	25,700	acres in Sas- katchewan District.
Cumberland	Cumberland House	100	
	Fort La Crosse	3000	
	Pelican Lake	50	
	Moose Woods	1000	
	The Pas	25	
	Moose Lake	50	
40	Grand Rapid Portage	100	50 acres at each end of portage.
	—	4,325	acres in Cum- berland District.

RECORD	District	Post	Acres of Land.
In the Supreme Court, Judicial District of Regina, No. 22 Died of ver- dict by Defendant vs. Her Majesty (Continued)	Swan River	Fort Pelly	3000
		Fort Ellice	3000
		Q'Appelle Lakes	2500
		Tongwood Hills	500
		Shoal River	50
		Manitobah	50
		Fairford	100
		—9,200 acres in Swan River District.	
10	Red River	Upper Fort Garry and Town of Winnipeg ... Lower Fort Garry (in- cluding the farm the Company now have un- der cultivation White Horse Plain	
20			Such number of acres as may be agreed upon between the Company and the Governor of Canada in Council.
	Manitobah Lake	Oak Point	50
	Portage la Prairie		1000
			—1,050.
	Lake La Plue	Fort Alexander	500
		Fort Frances	500
		Eagle's Nest	20
		Big Island	20
30		Lac du Bonnet	20
		Rat Portage	50
		Shoal Lake	20
		Lake of the Woods	50
		Whitefish Lake	20
		English River	20
		Hungry Hall	20
		Trout Lake	20
		Clearwater Lake	20
		Sandy Point	20
40		—1,300 acres in Lac La Plue District.	
	York	York Factory	100
		Churchill	10
		Severn	10

	Trout Lake	10	
	Oxford	100	
	Jackson's Bay	10	
	God's Lake	10	
	Island Lake	10	
		—260	
Norway House	Norway House	100	
	Berens' River	25	
	Grand Rapid	10	
10	Nelson's River	10	
		—145	
Total in Northern Department		42,170	acres.
<i>Southern Department, Rupert's Land.</i>			
Albany	Albany Factory	100	
	Martin's Falls	10	
	Osnaburg	25	
	Lac Seul	500	
		—635	
East Main	Little Whale River	50	
20	Great Whale River	50	
	Fort George	25	
		—125	
Moose	Moose Factory	100	
	Hannah Bay	10	
	Abitibi	10	
	New Brunswick	25	
		—145	
Rupert's River	Rupert's House	50	
	Mistassing	10	
30	Temiskamoy	10	
	Woswonaby	10	
	Mechiskun	10	
	Pise Lake	10	
	Nitchequon	10	
	Kamapiscan	10	
		—120	
Kinogunnissee	Matawaganique	50	
	Kuckatoosh	10	
		—60	
40 Total in Southern Department		1,085	acres
<i>Montreal Department, Rupert's Land.</i>			
Superior	Long Lake	10	
Temiscamunque	Kakabineagino	10	
		—20	

RECORD

In the
Supreme
Court,
Judicial
District of
Regina.

No. 38.
Died of sur-
pender by
Ordinance
to Her
Majesty
(Continued)

RECORD	Labrador	Fort Nascope	74
to the		Outposts, ditto	25
Supreme		Fort Chimo (Ungava)	100
Court,		South River Outposts	30
Judicial		George's River	50
Districts of		Whale River	50
Regina.		North's River	25
No. 22		False River	25
Dated and sur-			—380
rendered by			
Defendants:			
to Her			
Majesty			
(Continued)			
10	Total in Montreal Department		400 acres.
	<i>Northern Department, North West Territory</i>		
	Athabasca	Fort Chipewyan	10
		Fort Vermilion	300
		Fort Dunvegan	50
		Fort St. John's	20
		Forks of Athabasca River	10
		Battle River	5
		Fond du Lac	5
		Salt River	5
20			—605 acres in Atha-
			basca District
	McKenzie's River	Fort Simpson	100
		Fort Laird	300
		Fort Nelson	200
		The Rapids	100
		Hay River	20
		Fort Resolution	20
		Fort Rae	10
		Fond du Lac	10
80		Fort Norman	10
		Fort Good Hope	10
		Peel's River	10
		Lapierre's House	10
		Fort Halkett	100
			—900 acres in McKen-
			zie's R. Dist.
	Total in North. West Territory		1,505 acres.
	<i>Recapitulation</i>		<i>Acres</i>
	Northern Department, Rupert's Land		42,170
40	Southern		1,085
	Montreal		400
	Northern Department, Northwest Territory		1,505
			45,160

ADMISSION O

MUNICIPALITY OF BRATT'S LAKE No. 129.

SURTAX

RECORD

In the
Municipality
County,
State of
Iowa, of
the year 1912.

A. C.
Vice-President
of the Board
of Directors
of the Municipality
of Bratt's Lake
No. 129

S.E.	9-13-19-2	\$10.00	Hry Propp	Marshalltown, Iowa.
S.W.	9	10.00	Hry Propp	Marshalltown, Iowa.
N.E.	25	10.00	Mrs. Mary S. Caldwell	Media, Ill.
N.W.	25	10.00	Mrs. Mary S. Caldwell	Media, Ill.
N.E.	35	10.00	A. L. Wright	Carroll, Iowa.
S.E.	35	10.00	A. L. Wright	Carroll, Iowa.
10 N.E.	36	10.00	D. H. McDonald & Co.	Ft. Qu'Appelle, Sask.
N.W.	36	10.00	D. H. McDonald & Co.	Ft. Qu'Appelle, Sask.
S.E.	36	10.00	D. H. McDonald & Co.	Ft. Qu'Appelle, Sask.
S.W.	36	10.00	D. H. McDonald & Co.	Ft. Qu'Appelle, Sask.
N.W.	1-14-19-2	10.00	Mrs. J. E. Newell	Brook, Sask.
S.W.	1	10.00	C. W. Williams	Galesburg, Ill.
S.E.	2	9.94	J. H. Murphy	Milestone, Sask.
N.E.	10-14-20-2	10.00	J. E. Martin	Minneapolis, Minn.
N.W.	10	10.00	J. E. Martin	Minneapolis, Minn.
S.W.	10	10.00	J. E. Martin	Minneapolis, Minn.
20 S.E.	2-13-21-2	10.00	G. H. Johns	Winona, Minn.
E. 1/4 S.W. 2		5.00	G. H. Johns	Winona, Minn.
N.E.	3	10.00	H. E. Hooper	Indianola, Iowa.
N.W.	3	10.00	H. E. Hooper	Indianola, Iowa.
S.E.	3	10.00	H. E. Hooper	Indianola, Iowa.
S.W.	3	10.00	H. E. Hooper	Indianola, Iowa.
N.E.	5	10.00	H. E. Hooper	Indianola, Iowa.
N.W.	5	10.00	H. E. Hooper	Indianola, Iowa.
S.E.	5	10.00	H. E. Hooper	Indianola, Iowa.
S.W.	5	10.00	H. E. Hooper	Indianola, Iowa.
30 N.E.	8	10.00	Hudson's Bay Company	Winnipeg, Man.
N.W.	8	10.00	Hudson's Bay Company	Winnipeg, Man.
S.W.	8	10.00	Hudson's Bay Company	Winnipeg, Man.
S.E.	10	10.00	H. Fink	Emden, Ill.
S.W.	10	10.00	H. Fink	Emden, Ill.
N.E.	16	10.00	C. W. Williams	Galesburg, Ill.
N.W.	16	10.00	C. W. Williams	Galesburg, Ill.
S.E.	16	10.00	C. W. Williams	Galesburg, Ill.
S.W.	16	10.00	C. W. Williams	Galesburg, Ill.
S.E.	19	10.00	T. F. Strutevant	Caldwell, Idaho.
40 N.E.	20	10.00	C. W. Williams	Galesburg, Ill.
N.W.	20	10.00	C. W. Williams	Galesburg, Ill.
S.E.	20	10.00	C. W. Williams	Galesburg, Ill.
S.W.	20	10.00	C. W. Williams	Galesburg, Ill.
N.W.	30	10.00	R. W. Gooding	Rouleau, Sask.
S.F.	30	10.00	C. W. Williams	Galesburg, Ill.
S.W.	30	10.00	C. W. Williams	Galesburg, Ill.
S.E.	20-14-19-2	10.00	R. H. Frisby	Bethnav, Mo.
S.W.	20	10.00	E. H. Frisby	Bethnav, Mo.
N.E.	28	9.94	J. M. Harlan	Indianola, Iowa.
50 N.W.	28	9.94	J. M. Harlan	Indianola, Iowa.
N.E.	30	9.94	J. M. Harlan	Indianola, Iowa.
N.F.	31	10.13	L. D. Woodmansee	Xenia, Ohio.
N.W.	31	10.13	L. D. Woodmansee	Xenia, Ohio.

RECORD	S.E. 31	9.94	L. D. Woodmansee	Kenia, Ohio.
	S.W. 31	9.93	L. D. Woodmansee	Kenia, Ohio.
In the Response Court.	S.E. 34	9.94	C. W. Williams	Galesburg, Ill.
Interest of Regina	S.W. 34	9.93	C. W. Williams	Galesburg, Ill.
	N.E. 36	10.12	C. W. Williams	Galesburg, Ill.
No. 72 Continued	N.W. 36	10.13	C. W. Williams	Galesburg, Ill.
	S.E. 36	9.93	C. W. Williams	Galesburg, Ill.
Marion Rut of Farmoff	S.W. 2-15-19-2	10.00	C. W. Williams	Galesburg, Ill.
The Rural Municipality	N.E. 4	10.00	C. W. Williams	Galesburg, Ill.
	10 N.W. 4	10.00	C. W. Williams	Galesburg, Ill.
of Regina	S.E. 4	10.00	C. W. Williams	Galesburg, Ill.
Regina Lake	S.W. 4	10.00	C. W. Williams	Galesburg, Ill.
No. 19 Continued	N.E. 7	10.00	C. W. Williams	Galesburg, Ill.
	N.W. 7	10.00	C. W. Williams	Galesburg, Ill.
	S.W. 7	10.00	C. W. Williams	Galesburg, Ill.
	S.E. 7	10.00	C. W. Williams	Galesburg, Ill.
	W 1/2 N.E. 8	5.00	Canadian Pac Rly Co.	Calgary, Alta.
	E 1/2 N.E. 8	5.00	C. W. Williams	Galesburg, Ill.
	N.W. 8	10.00	E. A. Watson	Macomb, Ill.
20	S.W. 8	10.00	W. C. Sweney	Avon, Ill.
	N.E. 10	10.00	C. W. Williams	Galesburg, Ill.
	S.E. 10	10.00	C. W. Williams	Galesburg, Ill.
	S.W. 10	10.00	Henry Lantz	Regina, Sask.
	S.E. 11	10.00	J. E. Martin	Minneapolis, Minn.
	S.W. 11	10.00	J. E. Martin	Minneapolis, Minn.
	S.E. 12	10.00	Thos. Jefferson	Regina, Sask.
	N.E. 13	10.00	C. W. Williams	Galesburg, Ill.
	N.W. 13	10.00	C. W. Williams	Galesburg, Ill.
	N.E. 19-15-19-2	10.00	A. E. McGovern	Cedar Falls, Iowa
30	N.W. 19	10.00	A. E. McGovern	Cedar Falls, Iowa.
	S.W. 20	10.00	Andrew Wingert	Regina, Sask.
	N.E. 23	10.00	C. W. Williams	Galesburg, Ill.
	N.W. 23	10.00	C. W. Williams	Galesburg, Ill.
	S.E. 23	10.00	C. W. Williams	Galesburg, Ill.
	S.E. 24	10.00	G. A. Boyle	Estlin, Sask.
	S.W. 24	10.00	G. A. Boyle	Estlin, Sask.
	N.E. 27	10.00	C. K. Jayne	Madison, Wis.
	N.W. 27	10.00	C. K. Jayne	Madison, Wis.
	S.W. 27	10.00	C. K. Jayne	Madison, Wis.
40	S.E. 27	10.00	C. K. Jayne	Madison, Wis.
	N.W. 28	9.56	Wallace Tucker	Regina, Sask.
	N.E. 29	10.00	O. R. Beckman	Galesburg, Ill.
	N.W. 29	10.00	C. W. Williams	Galesburg, Ill.
	S.E. 29	10.00	J. E. Martin	Minneapolis, Minn.
	S.W. 29	10.00	J. E. Martin	Minneapolis, Minn.
	N.W. 30	10.00	J. A. Witherspoon	Regina, Sask.
	S.W. 30	10.00	J. A. Witherspoon	Regina, Sask.
	S.E. 30	10.00	Jos. Csemich	Regina, Sask.
	N.E. 35	10.00	C. W. Williams	Galesburg, Ill.
50	N.W. 35	10.00	C. W. Williams	Galesburg, Ill.
	S.E. 35	10.00	C. W. Williams	Galesburg, Ill.
	N.W. 35	10.00	C. W. Williams	Galesburg, Ill.
	N.W. 36	10.00	C. W. Williams	Galesburg, Ill.
	S.W. 36	10.00	C. W. Williams	Galesburg, Ill.
	N.E. 20-14-20-2	10.00	Corrigan Estate	Wilcox, Sask.

	S.E. 20	10.00	Corrigan Estate	Wilcox, Sask.
	S.W. 20	10.00	Corrigan Estate	Wilcox, Sask.
	N.E. 21	10.00	J H Murphy	Milestone, Sask.
	N.W. 21	10.00	J H Murphy	Milestone, Sask.
	S.W. 21	10.00	J H Murphy	Milestone, Sask.
	S.E. 21	10.00	J H Murphy	Milestone, Sask.
	N.W. 34	10.19	Wm Parks	Petrolia, Ont.
	N.E. 35	10.00	D A Snap	Carson, Iowa.
	N.W. 35	10.00	D A Snap	Carson, Iowa.
10	S.E. 35	10.00	D A Snap	Carson, Iowa.
	S.W. 35	10.00	D A Snap	Carson, Iowa.
	E 1/2, N.E. 2-15-20-2	5.00	J H Murphy	Milestone, Sask.
	S.E. 2	10.00	Robt. Kirby	Clarksburg, Ont.
	S.W. 6	10.00	C W Williams	Galesburg, Ill.
	N.E. 8	10.00	C W Williams	Galesburg, Ill.
	S.E. 8	10.00	C W Williams	Galesburg, Ill.
	N.E. 12	10.00	C W Williams	Galesburg, Ill.
	N.W. 12	10.00	C W Williams	Galesburg, Ill.
	S.E. 12	10.00	C W Williams	Galesburg, Ill.
20	S.W. 12	10.00	C W Williams	Galesburg, Ill.
	N.E. 14	10.00	C W Williams	Galesburg, Ill.
	N.W. 14	10.00	C W Williams	Galesburg, Ill.
	S.E. 14	10.00	C W Williams	Galesburg, Ill.
	S.W. 14	10.00	C W Williams	Galesburg, Ill.
	N.W. 18	10.00	C W Williams	Galesburg, Ill.
	N.W. 23	10.00	John Stafford	Regina, Sask.
	S.W. 23	10.00	John Stafford	Regina, Sask.
	N.E. 25	10.00	C W Williams	Galesburg, Ill.
	S.W. 25	10.00	C W Williams	Galesburg, Ill.
30	N.E. 26	10.00	C W Williams	Galesburg, Ill.
	N.W. 26	10.00	C W Williams	Galesburg, Ill.
	S.E. 26	10.00	C W Williams	Galesburg, Ill.
	S.W. 26	10.00	C W Williams	Galesburg, Ill.
	N.E. 27	10.00	W Humphrey	Carroll, Iowa.
	N.W. 27	10.00	W Humphrey	Carroll, Iowa.
	N.W. 29	10.00	Wm Elliott	Regina, Sask.
	N.E. 31	10.00	W W Tregevan	Carroll, Iowa.
	S.E. 31	10.00	W W Tregevan	Carroll, Iowa.
40	N.W. 31	10.00	W H Heywood	Rouleau, Sask.
	S.W. 31	10.00	W H Heywood	Rouleau, Sask.
	N.E. 33	10.00	Mrs. McClure et al	Gowrie, Iowa.
	S.E. 33	10.00	Mrs. McClure et al	Gowrie, Iowa.
	S.W. 33	10.00	Mrs. McClure et al	Gowrie, Iowa.
	N.W. 33	10.00	R. W. Kerr	Regina, Sask.
	N.E. 36	10.00	Robt. Anderson	Ashcroft, B.C.
	N.W. 24-14-21-2	10.00	A W Farrer	Drinkwater, Sask.
	S.W. 24	10.00	A W Farrer	Drinkwater, Sask.
	S.E. 27	10.00	J H Montgomery	Rouleau, Sask.
	N.E. 7-15-21-2	10.00	W A Fife	Emmettsburg, Iowa.
50	N.W. 7	10.00	W A Fife	Emmettsburg, Iowa.
	S.W. 7	10.00	W A Fife	Emmettsburg, Iowa.
	S.E. 7	10.00	W A Fife	Emmettsburg, Iowa.
	S.E. 11	10.00	Jen's T Schoubbe	Audubon, Iowa.
	S.W. 11	10.00	Jen's T Schoubbe	Audubon, Iowa.
	N.E. 17-15-21-2	10.00	A. L. Wright	Carroll, Iowa.

RECORD

In the
Supreme
Court
Judicial
District of
Regina.

No 15
Administration

Successor Estate
of Philip H
The Earl
Henderson
of

Regina, Sask.
No 15
(Continued)

RECORD	N.W. 17	10.00	A. L. Wright	Carroll, Iowa.
In the	S.E. 17	10.00	A. L. Wright	Carroll, Iowa.
Surveyed	S.W. 17	10.00	A. L. Wright	Carroll, Iowa.
Court	N.E. 19	10.00	A. L. Wright	Carroll, Iowa.
Order of	N.W. 19	10.00	A. L. Wright	Carroll, Iowa.
Beacon	S.E. 19	10.00	A. L. Wright	Carroll, Iowa.
No 12	S.W. 19	10.00	A. L. Wright	Carroll, Iowa.
Admission	N.W. 22	10.00	C. W. Williams	Galesburg, Ill.
of	S.W. 22	10.00	C. W. Williams	Galesburg, Ill.
Survey of	S.W. 23	10.00	E. W. Rogers	Carroll, Iowa.
of Plain 17	N.E. 23	10.00	E. W. Rogers	Carroll, Iowa.
The Rural	N.W. 23	10.00	E. W. Rogers	Carroll, Iowa.
Municipality	S.E. 23	10.00	E. W. Rogers	Carroll, Iowa.
of	N.E. 23	10.00	S. T. Silby	Grand Coulee, Sask.
Brattle Lake	S.E. 28	10.00	S. T. Silby	Grand Coulee, Sask.
No 128	N.E. 29	10.00	S. T. Silby	Grand Coulee, Sask.
Ordained	N.W. 29	10.00	S. T. Silby	Grand Coulee, Sask.
	S.W. 29	10.00	S. T. Silby	Grand Coulee, Sask.
	S.E. 29	10.00	S. T. Silby	Grand Coulee, Sask.
	20 N.W. 31	10.00	J. Groswell	Grand Coulee, Sask.
	N.E. 34	10.00	C. W. Williams	Galesburg, Ill.

SURTAX.

RURAL MUNICIPALITY OF BRATT'S LAKE No. 129.

COPY.

Wilcox, Sask., Oct. 24th, 1914.

J. N. Bayne, Esq.,
Deputy Minister of Municipal Affairs,
Regina, Sask.

Sir —

- 30 Re Hudson's Bay Company's lands in our municipality. There are only three quarter sections belonging to this Company in this municipality as follows:

N.E. $\frac{1}{4}$ 8-13-21-2	160 acres.
N.W. $\frac{1}{4}$ 8-18-21-2	160 acres.
S.W. $\frac{1}{4}$ 8-18-21-2	160 acres.
	<hr/>
	480 acres.

Yours respectively,

(Signed) L. D. SPARLING.

SURTAX ROLL.

RURAL MUNICIPALITY OF REDBURN No. 130

RECORD

No. 130
Register
County
Judicial
District of
ReginaNo. 13
14 October
1914
Notice of
Assessment
of Property
The Rural
Municipality
of
Redburn
No. 130

Name	Address	Land	Acres	Amount
Can. Amer. Land Co.	Minneapolis, Minn.	S.W. 1-13-22-2	160	\$10.00
H. A. Buckholts	Watertown, S.D.	N 1/2 9-13-22-2	320	20.00
C. W. Williams	Galesburg, Ill.	W 1/2 13-13-22-2	320	20.00
C. W. Williams	Galesburg, Ill.	All 15-13-22-2	640	40.00
C. W. Williams	Galesburg, Ill.	All 21-13-22-2	640	40.00
C. W. Williams	Galesburg, Ill.	W 1/2 23-13-22-2	320	20.00
10 W. H. Lockerby	Regina, Sask.	S.W. 24-13-22-2	160	10.00
Hudson's Bay Co.	Winnipeg, Man.	S.E. 26-13-22-2	160	10.00
Hudson's Bay Co.	Winnipeg, Man.	N.W. 26-13-22-2	156	9.75
James Welsh	Galesburg, Ill.	All 27-13-22-2	640	40.00
Mora Pope	Regina, Sask.	N.W. 28-13-22-2	160	10.00
J. E. Phillips	Sunnyview	N.W. 30-13-22-2	160	10.00
T. J. How Land Co.	Rouleau, Sask.	N.W. 31-13-22-2	80	5.00
C. W. Williams	Galesburg, Ill.	S 1/2 of SW 31-13-22-2	80	5.00
C. W. Williams	Galesburg, Ill.	N.W. 31-13-22-2	160	10.00
H. Gunn	Toronto, Ont.	All 33-13-22-2	640	40.00
20 C. W. Williams	Galesburg, Ill.	N.W. 3-14-22-2	160	10.00
T. J. Evans	Bradford, Ont.	S.E. 7-14-22-2	160	10.00
H. J. Matheway	Campbell, Neb.	N.W. 8-14-22-2	160	10.00
A. L. Wright	Carroll, Iowa	All 5-15-22-2	640	40.00
A. L. Wright	Carroll, Iowa	All 19-15-22-2	640	40.00
C. W. Williams	Galesburg, Ill.	All 27-15-22-2	640	40.00
C. W. Williams	Galesburg, Ill.	All 31-15-22-2	640	40.00
C. W. Williams	Galesburg, Ill.	All 33-15-22-2	640	40.00
Wm. Latta	Hanford, Cal.	S.E. 2-14-23-2	160	10.00
Wm. Latta	Hanford, Cal.	N.E. 2-14-23-2	160	10.00
30 Compton Jeffs	Bondhead, Ont.	N.W. 2-14-23-2	160	10.00
Mrs. Betsey Monson	Moose Jaw, Sask.	S.E. 14-14-23-2	160	10.00
A. V. Hansberger	Bucyrus, Ohio	S.E. 34-14-23-2	160	10.00
C. W. Williams	Galesburg, Ill.	S 1/2 13-15-23-2	320	20.00
C. W. Williams	Galesburg, Ill.	All 26-15-23-2	640	40.00
C. W. Williams	Galesburg, Ill.	S 1/2 35-15-23-2	320	20.00
C. W. Williams	Galesburg, Ill.	N.E. 35-15-23-2	160	10.00
Hudson's Bay Co.	Winnipeg, Man.	W 1/2 8-13-24-2	320	20.00
Hudson's Bay Co.	Winnipeg, Man.	S.E. 26-13-24-2	160	10.00
Mrs. F. C. Terry	Medicine Hat	N 1/2 35-14-24-2	320	20.00
40 J. V. Jones	Moose Jaw	N.E. 36-14-24-2	160	10.00
Mrs. Thos. Judson	Taber, Alta.	N.W. 36-14-24-2	160	10.00
Wm. H. Schrader	Sterling, Ill.	N.W. 36-15-24-2	160	10.00

Certified copy of 1914 Surtax Roll.

(Signed) E. E. JOHNSTON, Sec. Treas.

RECORD

RURAL MUNICIPALITY OF CHAPLIN No. 164.

In the
Surrogate
Court,
Judicial
District of
Beaseau
No. 25,
Admission
C
Surtax Re-
of Plaintiff
The Rural
Municipality
of
Chaplin
No. 164.

Lands liable for surtax in the Above Municipality.

	All	Section 8,	Tp. 18,	Rge. 4,	W. of 3rd,	owned by	Hudson's Bay Co.	
	3/4	Section 26,	Tp. 17,	Rge. 4,	W. of 3rd,	" "	" "	" "
	All	Section 8,	Tp. 17,	Rge. 4,	W. of 3rd,	" "	" "	" "
	S 1/2	Section 26,	Tp. 17,	Rge. 6,	W. of 3rd,	" "	" "	" "
	All	Section 8,	Tp. 17,	Rge. 6,	W. of 3rd,	" "	" "	" "
	3/4	Section 26,	Tp. 16,	Rge. 6,	W. of 3rd,	" "	" "	" "
	All	Section 8,	Tp. 16,	Rge. 6,	W. of 3rd,	" "	" "	" "
10	3/4	Section 8,	Tp. 16,	Rge. 5,	W. of 3rd,	" "	" "	" "
	All	Section 8,	Tp. 16,	Rge. 4,	W. of 3rd,	" "	" "	" "
	1/2	Section 26,	Tp. 16,	Rge. 4,	W. of 3rd,	" "	" "	" "
	1/4	Section 26,	Tp. 18,	Rge. 4,	W. of 3rd,	" "	" "	" "
	N W,							
	S.E.	Section 26,	Tp. 17,	Rge. 5,	W. of 3rd,	" "	" "	" "
	All	Section 8,	Tp. 18,	Rge. 5,	W. of 3rd,	" "	" "	" "
	S.E.	Section 26,	Tp. 18,	Rge. 5,	W. of 3rd,	" "	" "	" "
	All	Section 8,	Tp. 18,	Rge. 6,	W. of 3rd,	" "	" "	" "
	3/4	Section 26,	Tp. 18,	Rge. 6,	W. of 3rd,	" "	" "	" "
20	3/4	Section 26,	Tp. 15,	Rge. 4,	W. of 3rd,	" "	" "	" "
	S.E.	Section 26,	Tp. 16,	Rge. 5,	W. of 3rd,	" "	" "	" "
	N E.	Section 8,	Tp. 16,	Rge. 5,	W. of 3rd,	" "	" "	" "

(Signed) H. S. G. COLUMBINE,

Secretary-Treasurer

No. 28
Admission
C
Surtax (Re-
of Plaintiff
The Rural
Municipality
of
Abernethy
No. 185)

RURAL MUNICIPALITY OF ABERNETHY No. 185.

SURTAX

	Name.	Address	Land	Acres
	Hudson's Bay Co.	Winnipeg	S.W. 8-19-10-2	115
	Hudson's Bay Co.	Winnipeg	N.W. 26-19-10-2	160
30	Hudson's Bay Co.	Winnipeg	S.W. 26-19-10-2	160
	Frank, William	Winnipeg	N.E. 29-19-10-2	160
	Frank, William	Winnipeg	N.W. 29-19-10-2	160
	Frank, William	Winnipeg	S.E. 29-19-10-2	160
	Frank, William	Winnipeg	S.W. 29-19-10-2	160
	Standard Trust Co.	Winnipeg	S.E. 1-20-10-2	160
	McVicar, T. H.	Winnipeg	N.E. 3-20-10-2	160
	McVicar, T. H.	Winnipeg	N.W. 3-20-10-2	160
	McVicar, T. H.	Winnipeg	S.W. 3-20-10-2	160
	Hudson's Bay Co.	Winnipeg	N.E. 8-20-10-2	160
40	Ladlow, J. H.	Winnipeg	N.E. 17-20-10-2	160
	Ladlow, J. H.	Winnipeg	N.W. 17-20-10-2	160
	Brennan, Mat.	Francis	N.W. 4-19-11-2	85
	Hudson's Bay Co.	Winnipeg	N.E. 3-19-11-2	160
	Hudson's Bay Co.	Winnipeg	S.E. 8-19-11-2	160
	Hudson's Bay Co.	Winnipeg	S.W. 8-19-11-2	160
	Grey, William	Winnipeg	N.E. 23-19-12-2	160

Andros, E. B.	Regina	N.W.	17-20-12-2	55	RECORD
Mason, W. E.	Regina	S.E.	17-20-12-2	22	
Vidac, Miss	Elkhorn	S.W.	20-20-12-2	19	the Supreme
Forget, Hon. A. E.	Montreal	N.W.	31-20-12-2	117	Court
McDonald, D. H. & Co.	Fort Qu'Appelle	S.E.	9-21-10-2	160	Justice
Fleming, Mrs. L. J.	Toronto	N.E.	13-21-10-2	160	District of
Fleming, Mrs. L. J.	Toronto	N.W.	13-21-10-2	160	Regina
Fleming, Mrs. L. J.	Toronto	S.E.	13-21-10-2	160	No. 28
Fleming, Mrs. L. J.	Toronto	S.W.	13-21-10-2	160	Admission
10 Hoar, F. A.	Toronto	N.E.	15-21-10-2	160	"
Fleming, Mrs. L. J.	Toronto	N.E.	23-21-10-2	160	Series Book
Hudson's Bay Co.	Winnipeg	N.W.	26-21-10-2	160	of Pedestrian
Holahan, W. J.	Mason City, U. S. A.	S.W.	29-21-10-2	160	Maps, Blue
Holahan, W. J.	Mason City, U. S. A.	N.W.	29-21-10-2	160	prints, 17 of
Hudson's Bay Co.	Winnipeg	N.W.	26-21-10-2	160	Authority
Hudson's Bay Co.	Winnipeg	S.W.	26-21-10-2	160	No. 11
Sworder, E. D.	Balcarres	N.E.	5-21-12-2	160	Continued
Sworder, E. D.	Balcarres	N.W.	5-21-12-2	160	
Sworder, E. D.	Balcarres	S.E.	5-21-12-2	160	
20 Sworder, E. D.	Balcarres	S.W.	5-21-12-2	160	
Sworder, E. D.	Balcarres	N.E.	6-21-12-2	160	
Sworder, E. D.	Balcarres	S.E.	6-21-12-2	160	
Leach, R. E. A.	Regina	S.E.	11-21-12-2	160	
Leach, R. E. A.	Regina	S.W.	11-21-12-2	160	
Leach, R. E. A.	Regina	N.E.	14-21-12-2	150	
Leach, R. E. A.	Regina	N.W.	14-21-12-2	155	
Leach, R. E. A.	Regina	S.W.	14-21-12-2	160	
Tehink, J. F.	Jackson, U.S.A.	N.E.	19-21-12-2	160	
Tehink, J. F.	Jackson, U.S.A.	N.W.	19-21-12-2	120	
30 Tehink, J. F.	Jackson, U.S.A.	S.E.	19-21-12-2	160	
McEwan, K. L.	Chertsey, Ont.	S.E.	30-21-12-2	160	
McEwan, K. L.	Chertsey, Ont.	S.W.	30-21-12-2	121	
Sackville, Geo.	Victoria, B.C.	N.W.	31-21-12-2	124	
Sackville, Geo.	Victoria, B.C.	S.W.	31-21-12-2	124	
Grimeau, V.	Whitewood	N.E.	32-21-12-2	160	
Ayres, Ralph	Moweaqua, Ill.	N.E.	33-21-12-2	160	
Ayres, Ralph	Moweaqua, Ill.	N.W.	33-21-12-2	160	
Ayres, Ralph	Moweaqua, Ill.	S.E.	33-21-12-2	160	
Ayres, Ralph	Moweaqua, Ill.	S.W.	33-21-12-2	160	
40 McDonald, D. H.	Fort Qu'Appelle	N.E.	30-21-12-2	156	



RURAL MUNICIPALITY OF CRAIK, No. 222.

Copy of Surtax Roll, 1914.

			Acres			
Alffree, H. B., Newton, Ia.	SW	23-21-27, W 2	160	\$ 10.00	No. 27.	
Anderson, B. J., Danvers, Man.	SW	28-21-28, "	160	10.00	Admission	
Anderson, J. Y., Harcourt, Ia.	All	24-22-28, "	640	40.00	"	
Aspelund, C., Chaplin, Sask.	E 1/2	4-23-29	320	20.00	No. 28 Roll	
Alm, G. T., Chicago	W 1/2	19-23-28	320	20.00	of Plaintiff	
Asher, R. M., Winchester, Wash.	NE	23-23-28	160	10.00	The Rural	
Boorse, H. O., South River, Ont.	SE	28-21-27	160	10.00	Municipality	
50 Bucknell, D. A., Ingersoll, Ont.	S 1/2	31-21-27	320	20.00	of	
					Craig	
					No. 222	

RECORD						
In the Supreme Court Federal District of Illinois No. 17 Admission C Bar's Hall of Practice The Bar Winnipeg City of Craik No. 18 Admission C Bar's Hall of Practice The Bar Winnipeg City of Craik No. 18 Admission C Bar's Hall of Practice The Bar Winnipeg City of Craik	10	Bain E. E., Chicago	NE	26-23-28	"	160 10.00
		Bain, E. E., Chicago	E 1/2	32-23-27	"	320 20.00
		Bennion, S. E., Hutchinson, Minn.	All	12-23-28	"	640 40.00
		Berkeley, W. J., Springfield, Ohio	N 1/2	14-23-28	"	320 20.00
		Coney, G. H., Windsor, Conn.	NW	33-22-27	"	160 10.00
		Collett, John, Justice, Man.	E 1/2	31-22-28	"	320 20.00
		Can. Sask. Land Co., Winnipeg	SW	15-22-29	"	160 10.00
		Can. Sask. Land Co., Winnipeg	SE	27-22-29	"	160 10.00
		Can. Sask. Land Co., Winnipeg	NE	35-22-29	"	160 10.00
		Can. Sask. Land Co., Winnipeg	SE	1-23-29	"	160 10.00
	20	Can. Sask. Land Co., Winnipeg N.W. & S 1/2		6-24-28	"	480 30.00
		Can. Sask. Land Co., Winnipeg N.W. & S 1/2		25-24-29	"	480 30.00
		Can. Northern Ry., Winnipeg	All	9-23-29	"	550 34.37
		Can. Northern Ry., Winnipeg	SW	33-23-27	"	160 10.00
		Can. Northern Ry., Winnipeg N.W. & S 1/2		5-23-28	"	478 29.88
		Can. Northern Ry., Winnipeg	All	15-23-28	"	640 40.00
		Can. Northern Ry., Winnipeg N.W. & S 1/2		23-23-28	"	480 30.00
		Can. Northern Ry., Winnipeg N.E. & S 1/2		21-23-29	"	434 27.12
		Can. Northern Ry., Winnipeg	E 1/2	15-24-29	"	320 20.00
		Can. Northern Ry., Winnipeg	S 1/2	23-24-29	"	320 20.00
	20	Campbell, L. G., Markdale, Ont.	NE	13-23-29	"	160 10.00
		Chute, I. N., Fairmonte, Minn.	All	17-23-27	"	640 40.00
		Chute, I. N., Fairmonte, Minn.	All	19-23-27	"	640 40.00
		Carstens, H., Winnipeg	SW	25-23-28	"	160 10.00
		Dickert, E. B., Woodstock	NE	11-21-27	"	160 10.00
		Dickert, E. B., Woodstock	NE	13-22-27	"	160 10.00
		Drechsler, L., Aylesbury	E 1/2	1-23-27	"	320 20.00
		Drechsler, L., Aylesbury	NW	16-23-27	"	156 9.75
		Mrs. Detchen, Chicago	All	14-15-22&23 in		
				Tp 24, Rge 27 W 2	2,560	160 00
	20	Detchen, S. G., New York	All	16-17-20-21&25		
				Tp 24, Rge 27 W 2	3,200	200 00
		Doyle Bros., Prince Albert	E 1/2	1-24-28	"	307 19.19
		Daily Bros., Conway, N.D.	NE	26-24-28	"	160 10.00
		Deans, W. L., Fergus, Ont.	NE	12-24-29	"	160 10.00
		Deans, W. L., Fergus, Ont.	E 1/2	13-24-29	"	320 20.00
		Devitt, P. F., Gallup, S.D.	NE	16-24-29	"	160 10.00
		Devitt, P. F., Gallup, S.D.	SE	27-24-29	"	160 10.00
		Edmund, R. F., Winnipeg	SE	24-22-27	"	160 10.00
		Edgar, P. M., Regina, Sask.	NW	27-22-27	"	160 10.00
	40	Everist, W. W., Galesburg, Ill.	N 1/2	7-23-27	"	320 20.00
		Everist, W. W., Galesburg, Ill.	All	18-23-27	"	640 40.00
		Eiswith & Costache, Craik	All	1-24-27	"	640 40.00
		Ehman, R., Regina	All	10-24-27	"	636 39.75
		Ehman, Andrew, Regina	All	13-24-27	"	640 40.00
		Ehman, Michael, Regina	All	24-24-27	"	640 40.00
		Eddy, E. H., Moose Jaw	All	3-23-28	"	639 39.94
		Eddy, E. H., Moose Jaw	All	17-23-28	"	640 40.00
		Erickson, G., Estate, Craik	S 1/2	34-23-29	"	320 20.00
		Fishlock, A., Aylesbury	NW	22-22-27	"	160 10.00
	50	Frederickson, W. H., Regina	SW	30-22-27	"	160 10.00
		Faulkner, G. W., Saskatoon	SE	10-23-29	"	160 10.00
		Foster, E. R., Roberts, Wis.	NW	6-24-27	"	160 10.00
		Gibbs, H. G., Princeton, Ill.	NW	9-22-27	"	100 6.25
		Griffith, W. A., Toronto, Ont.	NW	9-22-27	"	160 10.00

	Gray, J. H., Mooretown, Ont.	S 1/2	13-22-29	"	320	29.00	RECORD
	Guderian, Ed., Dundurn, Sask.	All	27-23-28	"	640	40.00	"
	Hanson, W. E., Lajord, Sask.	NE	36-20-27	"	160	10.00	"
	Hudson's Bay Co., Winnipeg	E 1/2	8-21-27	"	210	13.12	"
	Hudson's Bay Co., Winnipeg	N.W. & S 1/2	26-21-27	"	480	30.00	"
	Hudson's Bay Co., Winnipeg	All	8-22-27	"	640	40.00	"
	Hudson's Bay Co., Winnipeg	N.W. & S 1/2	26-22-27	"	480	30.00	"
	Hudson's Bay Co., Winnipeg	SE	26-21-28	"	160	10.00	"
	Hudson's Bay Co., Winnipeg	N 1/2 & SW	8-22-28	"	480	30.00	"
10	Hudson's Bay Co., Winnipeg	SE	26-22-28	"	160	10.00	"
	Hudson's Bay Co., Winnipeg	N.W. & S 1/2	26-22-29	"	480	30.00	"
	Hudson's Bay Co., Winnipeg	All	8-23-27	"	640	40.00	"
	Hudson's Bay Co., Winnipeg	NW & S 1/2	8-24-27	"	480	30.00	"
	Hudson's Bay Co., Winnipeg	W 1/2	8-23-28	"	320	20.00	"
	Hudson's Bay Co., Winnipeg	S 1/2	26-23-28	"	320	20.00	"
	Hudson's Bay Co., Winnipeg	S 1/2	8-24-28	"	320	20.00	"
	Hudson's Bay Co., Winnipeg	NW & S 1/2	26-24-28	"	480	30.00	"
	Hudson's Bay Co., Winnipeg	W 1/2	26-23-29	"	314	19.63	"
	Hudson's Bay Co., Winnipeg	NW & S 1/2	26-24-29	"	480	30.00	"
20	Harwood, R. J., Regina, Sask.	SE	4-22-27	"	160	10.00	"
	Humphrey, A. P., Craik, Sask.	NE	32-22-27	"	90	5.63	"
	Humphrey, A. P., Craik, Sask.	NE	29-23-27	"	160	10.00	"
	Humphrey, A. P., Craik, Sask.	NE	29-23-28	"	160	10.00	"
	Harwood, B., Moose Jaw	N 1/2	21-21-28	"	316	19.75	"
	Hempshaw, R., Moose Jaw	W 1/2	31-22-28	"	320	20.00	"
	Home Locators Land Co., Moose Jaw	NE	25-21-29	"	40	2.50	"
	Home Locators Land Co., Moose Jaw	NE	35-21-29	"	50	3.13	"
	Hooper, Belt & Bredin, Carberry, Man	NW & S 1/2	35-22-29	"	480	30.00	"
30	Hooper, Belt & Bredin, Carberry, Man.	N 1/2	3-23-29	"	320	20.00	"
	Hooper, H. R., Carberry, Man.	N 1/2	1-23-29	"	320	20.00	"
	Horn, D., Plentywood	SW	12-23-29	"	160	10.00	"
	Hansel, Chas., New York	All 13-and 27 in					"
		Tp 23, Rge 27 W 2	1-278		79.88		"
	Hill, John, Prussia	E 1/2	19-24-27	"	318	19.87	"
	Henderson, D. & T. E., Shelburn, Ont.	SE	25-23-28	"	160	10.00	"
	Hall W. B., Mankato, Minn.	E 1/2	27-24-28	"	320	20.00	"
	Hatch, C. S., Vancouver	NW	25-24-29	"	160	10.00	"
	Kippen, D., Roland, Man.	N 1/2	25-23-28	"	320	20.00	"
40	King, R. J., Regina	N 1/2	14-24-29	"	320	20.00	"
	Kenney, E. F., Hemmingford, Que.	E 1/2	24-24-29	"	320	20.00	"
	Loughheed & Bennett, Calgary	N 1/2 & SE	19-22-27	"	480	30.00	"
	Loughheed & Bennett, Calgary	N 1/2 & All	5-23-27	"	640	40.00	"
	Loughheed & Bennett, Calgary	S 1/2	7-23-27	"	320	20.00	"
	Liverpool-Can. Lands, Winnipeg, Man.	All	16-22-28	"	640	40.00	"
	Liverpool-Can. Lands, Winnipeg, Man.	S 1/2	14-23-28	"	320	20.00	"
	Liverpool-Can. Lands, Winnipeg, Man.	E 1/2	32-23-28	"	320	20.00	"
	Lavery, J. J., Craik, Sask.	SW	35-22-29	"	160	10.00	"
	Lavery, J. J., Craik, Sask.	NE	2-23-29	"	160	10.00	"
50	Lavery, J. J., Craik, Sask.	SW	6-23-27	"	160	10.00	"
	Lavery, J. J., Craik, Sask.	SE	20-23-28	"	160	10.00	"
	Landeen, H. A., Craik, Sask.	NW	34-23-29	"	160	10.00	"
	Mutch, E. E. & Co., Charlottetown	N 1/2	17-22-27	"	320	20.00	"
	Manning, John, Woodstock, Ont.	SW	33-22-27	"	160	10.00	"
	Macphail, W. M., Winnipeg	SW	35-23-27	"	160	10.00	"

RECORD									
		Milburn, T. H., Brandon, Man.	N 1/2	21-22-29	"	230	20.00		
		Metagar, G. A., Chicago	Alt	18-23-27	"	631	39.44		
		Moye, J. R., Paris, Ont	W 1/2	27-23-29	"	320	20.00		
		Macpherson, H., Chamberlain	S 1/2	2-21-27	"	320	20.00		
		Macpherson, H., Chamberlain	E 1/2	3-21-27	"	257	16.06		
		Macpherson, H., Chamberlain	SW	12-21-27	"	100	10.00		
		McLeod, G. S., Charlottetown	N 1/2	5-22-27	"	320	20.00		
		McLeod, D. D., Regina	SW	28-22-27	"	160	10.00		
		McMaster & Smith, Orangeville, Ont	Alt	35-22-28	"	640	40.00		
		McAllister, John, Moose Jaw, Sask	N 1/2	21-23-27	"	318	19.87		
		McMurchy, N., Wilkie, Sask	SW	11-24-28	"	160	10.00		
		Nichols, B. A., San Francisco	SE	34-24-28	"	160	10.00		
		William Pearson Co., Winnipeg, Man	Alt	13-21-27	"	640	40.00		
		William Pearson Co., Winnipeg, Man	E 1/2	15-21-27	"	320	20.00		
		William Pearson Co., Winnipeg, Man	Alt	21-21-27	"	640	40.00		
		William Pearson Co., Winnipeg, Man	SE 1/4	23-21-27	"	480	30.00		
		Wm Pearson Co., Winnipeg, N 1/2 & Alt		25-21-27	"	640	40.00		
		William Pearson Co., Winnipeg, Man	Alt	27-21-27	"	640	40.00		
		William Pearson Co., Winnipeg, Man	SE	13-21-27	"	480	30.00		
20		Wm Pearson Co., Winnipeg, N 1/2 & Alt		35-21-27	"	640	40.00		
		William Pearson Co., Winnipeg, Man	Alt	1-22-27	"	629	33.06		
		William Pearson Co., Winnipeg, Man	Alt	1-22-27	"	640	40.00		
		William Pearson Co., Winnipeg, Man	W 1/2	15-22-27	"	320	20.00		
		William Pearson Co., Winnipeg, Man	S 1/2	17-22-27	"	320	20.00		
		William Pearson Co., Winnipeg, Man	SW	19-22-27	"	160	10.00		
		William Pearson Co., Winnipeg, Man	Alt	21-22-27	"	640	40.00		
		William Pearson Co., Winnipeg, Man	NE	25-22-27	"	160	10.00		
		William Pearson Co., Winnipeg, Man	S 1/2	31-22-27	"	320	20.00		
		William Pearson Co., Winnipeg, Man	NW	1-23-27	"	160	10.00		
30		William Pearson Co., Winnipeg, Man	E 1/2	1-23-28	"	320	20.00		
		Pierse, G. J., Clarkfield, Minn.	NW	31-23-27	"	160	10.00		
		Piper Estate Nat Trust Co., Saskatoon	NW	1-24-29	"	160	10.00		
		Piper Estate Nat Trust Co., Saskatoon	SE	12-24-29	"	160	10.00		
		Faulson, E. G., Davidson	NW	35-24-29	"	160	10.00		
		Shay, Fred, Aylesbury	SE	36-22-27	"	160	10.00		
		Rowley, J. R., Craik	SW	20-22-28	"	160	10.00		
		Remick, Lloyd & Co., Chicago	S 1/2	34-22-28	"	480	30.00		
		Remick, Lloyd & Co., Chicago	NE & W 1/2	28-23-27	"	320	20.00		
		Remick, Lloyd & Co., Chicago	NW	12-23-28	"	160	10.00		
40		Remick, Lloyd & Co., Chicago	W 1/2	2-24-29	"	320	20.00		
		Remick, Lloyd & Co., Chicago	SW	12-24-29	"	160	10.00		
		Remick, Lloyd & Co., Chicago	NW	24-24-29	"	160	10.00		
		Riggs, D. W., Chicago	SW	28-22-29	"	160	10.00		
		Rice, F. W., Springfield, Ohio	SW	30-23-27	"	160	10.00		
		Ruemper, F., Prussia	E 1/2	34-23-27	"	320	20.00		
		Rutheford, E., Craik	SW	11-24-29	"	160	10.00		
		Wallington, J. H., Moose Jaw	SW	36-20-27	"	160	10.00		
		Stewart Bros., Aylesbury	N 1/2	17-21-27	"	320	20.00		
		Stewart Bros., Aylesbury	NE	6-22-27	"	160	10.00		
50		Stewart, O., Regina	NE	28-21-27	"	160	10.00		
		Smith, W. B. & M., Hespler, Ont	NW	31-21-27	"	160	10.00		
		Service, H. E., Tillsonburg, Ont	N 1/2	31-22-27	"	320	20.00		
		Sage, Albert, Woodstock	SE	33-22-27	"	160	10.00		
		Sank, V. & M. Land Co., Winnipeg	NE	2-24-29	"	160	10.00		
		Sank, V. & M. Land Co., Winnipeg	NW	12-24-29	"	156	9.75		

										RECORD
Sask. V & M Land Co., Winnipeg	SW	24-24-29	"	160	10.00					In the
Smith, M. N., Colorado Springs	All	28-23-28	"	640	40.00					Supreme
Smith, B. D., Mankato, Minn.	All	30 and 31	"							Court
										Judicial
										District of
										Regina
Speers, A. R., Toronto, Ont.	N 1/4	11-24-28	"	318	19.56					No. 27
Sharon & Wallace, Regina	NW	22-24-29	"	160	10.00					Admission
Thielen, F., Fremont, Neb.	E 1/4	12-24-27	"	320	20.00					No. 27
Watson, F. S., Toronto	N.E.	9-22-27	"	158	9.87					Surplus Roll
Way, G., Drinkwater	N 1/4	10-22-28	"	320	20.00					of Plaintiff
10 White, H. K., Wahoo, Neb.	N 1/4	13-22-29	"	320	20.00					The Rural
Watt Bros., Regina	E 1/4	12-23-27	"	320	20.00					Municipality
Webster, G. W., Swift Current	W 1/4	1-23-28	"	320	20.00					of Cask
Whitton, A. N., Bengough	SW	24-23-29	"	160	10.00					No. 122
Wiggins, H. P., Portsmouth, Ohio	NE	34-23-29	"	160	10.00					(Continued)
Whyte, W. A., Eldon	W 1/4	21-24-29	"	220	13.75					
Wallace, C. C., Craik	NE	22-24-29	"	160	10.00					
Wilson, R. R., Winnipeg	N 1/4	27-24-29	"	320	20.00					
Wilson, C. A., Los Angeles	SW	27-24-29	"	160	10.00					
Wink, Mrs. H. N., Grafton, N.D.	N 1/4	33-24-29	"	270	16.88					
20 Zey, Dr. E. G., Butler, Mo.	NE	21-24-29	"	160	10.00					
Elliott, S. E., Kamloops	SE	6-24-28	"	160	10.00					
Total				65,408	\$4,088.00					

THE RURAL MUNICIPALITY OF NIPAWIN No. 487.

SURTAX.

Hudson's Bay Co., Winnipeg, Man.	1st	Sec.	Tp.	Rge	Mer	Acres	Amount			No. 28
	N.E.	8	49	13	2	160	\$10.00			Admission
	N.W.	8	49	13	2	160	10.00			No.
	S.E.									Surplus Roll
	S.W.									of Plaintiff
30 Hudson's Bay Co., Winnipeg, Man.	N.W.	26								The Rural
	S.E.	27								Municipality
	S.W.	28								of Cask
	N.E.	8	49	14	2	160	10.00			No. 122
	N.W.									(Continued)
	S.E.									
	S.W.									
Hudson's Bay Co., Winnipeg, Man.	N.W.	26								
	S.E.	26								
	S.W.	26								
40 Hudson's Bay Co., Winnipeg, Man.	N.E.	8	49	15	2	160	10.00			
	N.W.	8								
	S.W.	8								
	S.E.	8								
Canadian Northern Ry., Winnipeg	N.E.	25				160	10.00			
	N.W.	25								
	S.W.	25								
	S.E.	26								

0	Hudson's Bay Co., Winnipeg, Man.....	N.W. 26 S.E. 26 S.W. 26					160	10.00
	Canadian Northern Ry., Winnipeg.....	N.E. 27 N.W. 27 S.E. 27 S.W. 27					160	10.00
10	Canadian Northern Ry., Winnipeg.....	N.E. 31 N.W. 31 S.E. 31 S.W. 31					160	10.00
	Canadian Northern Ry., Winnipeg..	N.E. 33 S.E. 33 N.W. 33 S.W. 33					160	10.00
	Canadian Northern Ry., Winnipeg..	N.E. 35 N.W. 35 S.E. 35 S.W. 35						
20	Hudson's Bay Co., Winnipeg, Man..Fr	N.E. 8 Fr. N.W. 8	50	15	2		176 2	10.94
	(The river runs through N. 1/2 of this section.)	S.E. 8 S.W. 8					160	10.00
	Hudson's Bay Co., Winnipeg, Man.	N.E. 8 N.W. 8 S.E. 8 S.W. 8	49	16	2	160		10.00
30	Canadian Northern Ry., Winnipeg.	N.E. 19 S.E. 19 S.W. 19 N.W. 19	49	16	2	160		10.00
	Canadian Northern Ry., Winnipeg....	N.E. 25 N.W. 25 S.E. 25 S.W. 25	49	16	2	160		10.00
40	Hudson's Bay Co., Winnipeg, Man.	N.W. 26 S.E. 26 S.W. 26	49	16	2	160		10.00
	Canadian Northern Ry., Winnipeg.	N.E. 27 N.W. 27 S.E. 27 S.W. 27	49	16	2	160		10.00

RECORD

In the
Supreme
Court
Judicial
District of
Regina

No. 28
Admission
N
Mortgage Roll
of Pledge-off
The Rural
Mortgage Co.
of Nipaw
No. 281,
continued

Hudson's Bay Co., Winnipeg, Man.	N.E.	8	50	14	2	160	10.00
	N.W.	8					
	S.E.	8					
	S.W.	8					

	N.E.	26	50	14	2	160	10.00
	N.W.	26	50	14	2	159	9.94
	S.E.	26				160	10.00
	S.W.	26					

10 Emmerson Thompson (Present address not known) N.W. 7 51 13 2 160 10.00
S.W. 7

Hudson's Bay Co., Winnipeg, Man.	N.E.	8					
	N.W.	8					
	S.E.	8					
	S.W.	8					
	N.W.	26					
	S.E.	26					
	S.W.	26					
	N.W.	26	51	14	2	137	8.56
	S.E.	26				160	10.00
	S.W.	26				113	7.06

20

ADMISSION D.

The Hon. W. F. A. Turgeon,
Attorney-General,
Regina, Sask.

Regina, December 8th, 1914.

Dear Sir,—

SASKATCHEWAN SURTAX PROVISIONS
AND THE HUDSON'S BAY COMPANY

Referring to my conversation with you on the morning of the 4th inst., I beg now to state my understanding of your suggestion which I have submitted to the Company's Solicitors in Winnipeg for approval. The suggestion is that the Company should select out of the number of municipalities in which it is contended the Company is liable to pay ment of the surtax, 6 or 7 or 8, which will be fairly representative of the general conditions throughout the Province so far as the Hudson's Bay Company is concerned, that such selection shall meet with your approval, and that then writs shall be issued by these different municipalities and defences filed, that thereupon the actions shall be consolidated, and if a trial is found necessary, that evidence should be adduced as to the conditions in other municipalities in which the Com-
pany is interested as a large land owner; or that in lieu of a trial, if the parties can agree as to the terms of a stated case, that course may be adopted. The Company is not to take any objection to any omission

No. 28
Admission
D.
Letter from
J. A. Allan to
Hon. W. F. A.
Turgeon,
Attorney-
General of
Saskatchewan

of irregularity in the proceedings of the respective municipalities, the intention being to obtain a decision upon the broad question of the liability of the Company to the tax in question, but all grounds of objection to the surtax, other than those which may be confined to the proceedings of the respective municipalities, are to be open to the Company.

I expect to hear from the Solicitor in a few days and shall take the matter up with you and as soon as possible submit the names of certain municipalities which are considered representative of the whole.

I shall be pleased if you will confirm my understanding of our interview.

Yours truly,

J. A. ALLAN

Regina, December 14, 1914.

Dear Mr. Allan

I have before me your letter of the 8th instant regarding the Hudson's Bay Company, and the surtax question. Your letter substantially embodies the main features of the conversation between you and me to which you refer, except that my idea was that about six suits *in all* would be sufficient to dispose in a proper manner of the whole question.

I have not had an opportunity for sometime to discuss this matter with Mr. Langley, Minister of Municipal Affairs, who has been absent from Regina for two or three weeks, but I feel sure that he will concur in the arrangement which I suggested to you.

Yours truly,

W. F. A. TURGEON

J. A. ALLAN, K.C.,
Regina, Sask.

RECORDED
in the
Sergeants
Court
Official
Records of
Regina
No. 28
Verification
of
Letter from
J. A. Allan to
Hon. W. F. A.
Turgeon.
A. Henry
Clerk of
Saskatchewan
S. A. Office

No. 28
Verification
of
Letter from
Hon. W. F. A.
Turgeon
Statement
received of
Saskatchewan
J. A. S. O.

EXHIBIT 2.

In the Supreme Court

Judicial District of Regina

RECORD

In the
Supreme
Court
Judicial
District of
Regina

No. 31
Exhibit 2.
Order con-
solidating
actions

Between

The Council of the Rural Municipality of Bratt's Lake, No. 129,

and

*Plaintiff,*The Governor and Company of Adventurers of England trading
into the Hudson's Bay,*Defendant,*

10 Between:

and

The Council of the Rural Municipality of Redburn, No. 130,

and

*Plaintiff,*The Governor and Company of Adventurers of England trading
into the Hudson's Bay,*Defendant,*

Between:

and

The Council of the Rural Municipality of Cusplan No. 164,

and

*Plaintiff,*The Governor and Company of Adventurers of England trading
into the Hudson's Bay,

20

Defendant

Between

and

The Council of the Rural Municipality of Abernethy No. 186,

and

*Plaintiff.*The Governor and Company of Adventurers of England trading
into the Hudson's Bay,*Defendant,*

Between:

and

The Council of the Rural Municipality of Craik No. 222,

30

and

Plaintiff,

The Governor and Company of Adventurers of England trading
into the Hudson's Bay,

Defendant.

Between, and

The Council of the Rural Municipality of Nipawin No. 467,

and

Plaintiff.

The Governor and Company of Adventurers of England trading
into the Hudson's Bay,

Defendant.

10 BEFORE

THE MASTER

IN CHAMBERS

Tuesday, the 15th day of February,
A.D. 1916.

UPON the application of the above named Defendant in the
actions above named, and upon reading the affidavit of James A. Allan
filed, and upon hearing counsel for the Plaintiffs and the Defendant in
the respective actions above mentioned,

20 IT IS ORDERED that the above actions be and the same are
hereby consolidated, and that the Defendant shall be at liberty to deliver
its statement of defence in the consolidated action within ten days from
this date, or within such further time as may be agreed upon between
the parties, or fixed by any order made on application in that behalf

AND IT IS FURTHER ORDERED that the costs of and
incidental to this application be costs in the cause

H. C. McCOLL,

(L.S.)

O.C.

RECORD

Is the
Supreme
Court,
Judicial
District of
Saskatchewan.

No. 33.
Filed for
consolidation
actions.
(Consolidated)

EXHIBIT 1

STATEMENT AS TO LANDS IN CITIES AND SOME TOWNS AND VILLAGES IN SASKATCHEWAN

RECORD

in the
Supreme
Court
Judicial
District of
Saskatchewan

No. 12
Exhibit 1
Final
Statement
as to Lands
in Cities,
etc. in
Saskatchewan

10

Name of City, Town or Village	Total Acreage	Total acreage built upon or improved for municipal purposes or reasonably required for expansion	Total acreage of lands suitable for agricultural pur- poses and not required for building or for city, town or village expansion	
			Average of lands actually under cultivation	
Moose Jaw	9,690	3,080	460	6,610
Weyburn	3,680	900	237	2,780
Estevan	3,360	527	280	2,833
Wolske	1,440	430	742	1,010
Strasbourg	1,440	140	1,040	1,300
20 Qu'Appelle	960	190	60	670
Indian Head	640	490		150
Wilcox	360	137	155	223
Rouleau	380	157	128	223
Drinkwater	640	107	533	533
Briercrest	160	45	60	115
Abernethy	240	126	112	114
Balscarres	320	160	120	160
Regina	8,241	4,061	1,005	3,175
Saskatoon	8,480	4,710	680	3,090
30 North Battleford	4,480	1,140	560	2,780
Prince Albert	8,000	2,630	150	5,220
Pr Albert (south of river)	4,972	1,706	150	3,117
Swift Current	3,680	850		2,830
Yorkton	2,960	803	578	1,679
Melville	3,840	460	800	2,580
Sutherland	3,700	320	1,873	1,507
Watrous	2,640	264	530	1,846
Outlook	2,080	630	920	630
Biggar	3,840	410	2,050	1,380
40 Kindersley	2,560	100	960	1,500
Wilkie	2,240	290	120	1,830
Kerrobert	1,760	260		1,500
Canora	1,760	270	322	1,168
Humboldt	1,440	420		1,020
Bredenbury	1,200	55	80	1,065
Moosomin	640	370		270
Warman	480	50	90	340
Young	640	40		600
Chaplin	160	50		110
50 Craik	640	100	500	40
Aylesbury	320	20	70	250
	94,063	26,897	15,467	56,128

LIST OF CITIES AND SOME TOWNS AND VILLAGES IN THE PROVINCE OF SASKATCHEWAN

RECORD

In the
Province
of
Saskatchewan
No. 12,
Revised
1900
Saskatchewan
No. 12,
Revised
1900
Saskatchewan

10

Name of City, Town or Village	Total Acreage	Total acreage built upon or improved for municipal purposes or reasonably required for expansion	Acreage of lands actually under cultivation	Total acreage of lands suitable for agricultural pur- poses and not required for building or for city, town or village expansion
Moose Jaw	9,690	3,080	460	6,610
Weyburn	3,680	900	237	2,780
Esteron	3,380	527	280	2,853
Wadena	1,440	480	742	1,010
Strasbourg	1,440	140	1,040	1,300
Qu'Appelle	960	190	60	870
20 Indian Head	640	490		150
Wilcox	360	137	166	223
Rouleau	380	157	128	223
Drinkwater	640	107	533	533
Briercrest	160	45	60	115
Abernethy	240	126	112	114
Bascom	320	160	120	160
Regina	8,241	4,061	1,005	4,180
Saskatoon	8,480	4,710	680	3,770
North Battleford	4,480	1,140	560	3,340
30 Prince Albert	8,000	2,630	150	5,370
Fr. Albert (south of river)	4,972	1,705	160	3,267
Swift Current	3,680	860		2,820
Yorkton	2,960	803	678	2,157
Melville	3,840	460	800	3,380
Sutherland	3,700	320	1,873	3,380
Watrous	2,640	254	530	2,376
Outlook	2,080	530	920	1,660
Riggar	3,840	410	2,050	3,430
Kindersley	2,560	100	960	2,460
40 Wilkie	2,240	290	120	1,950
Kerrobert	1,760	260		1,500
Canora	1,760	270	322	1,490
Humboldt	1,440	420		1,020
Bredenbury	1,200	55	80	1,145
Moosomin	640	370		270
Warman	480	50	90	430
Young	840	40		800
Chaplin	160	50		110
Craik	640	100	500	540
40 Aylesbury		20	70	300
	94,063	26,397	15,467	67,556

ADMISSION A.

In the Supreme Court

Judicial District of Regina

RECORDED

In the
Supreme
Court
Judicial
District of
ReginaNo. 24
Admission
A
Admission
of fact.

Between:

THE COUNCIL OF THE RURAL MUNICIPALITY OF
BRATT'S LAKE No. 129; THE COUNCIL OF THE
RURAL MUNICIPALITY OF REDBURN No. 130, THE
COUNCIL OF THE RURAL MUNICIPALITY OF
CHAPLIN No. 164, THE COUNCIL OF THE RURAL
MUNICIPALITY OF ABERNETHY No. 186, THE
COUNCIL OF THE RURAL MUNICIPALITY OF
CRAIK No. 222, AND THE COUNCIL OF THE RURAL
MUNICIPALITY OF NIPAWIN No. 487,

Plaintiffs,

and

THE GOVERNOR AND COMPANY OF ADVENTURERS
OF ENGLAND TRADING INTO THE HUDSON'S BAY,

Defendant.

The parties hereto for the purpose of this action only, agree
that upon the trial hereof the following facts shall be taken to be
admitted:

1 In the respective Plaintiff Rural Municipalities there were
owners and occupants and areas of land owned or occupied by them
which escaped the imposition, of the surtax in the year 1914 by reason
of residence only, as provided by sub-section 1 of Section 323 (c) of
"The Rural Municipalities Act," as enacted by Chapter 31 of the
Statutes of Saskatchewan, 1912-1913, and as amended by Section 38 of
Chapter 46 of the Statutes of Saskatchewan, 1913.

2 In the respective Plaintiff Rural Municipalities, there were
owners and occupants and areas of land owned or occupied by them
which escaped the imposition of the surtax in the year 1914 by reason
of cultivation only, as provided by sub-sections 1, 2, 3 and 4 of Section
327 (c) of "The Rural Municipalities Act," as enacted by Chapter 31
of the Statutes of Saskatchewan, 1912-1913, and as amended by Section
38 of Chapter 46 of the Statutes of Saskatchewan, 1913; and the fol-
lowing Municipalities may be taken as examples of the others.

(a) RURAL MUNICIPALITY OF ABERNETHY No. 186.

RECORD

By the
Superior
Court
District
Judges of
Alberta.
No. 74
Variation
of Tax
as assessed

Under Sub-section 1.	
Number of owners or occupants.	Areas.
198 (This number includes those who escaped surtax by reason of residence and cultivation, or either of them)	51,364 acres

Under Sub-section 2.	
Number of owners or occupants.	Areas.
129	70,053 acres

Under Sub-section 3.	
Number of owners or occupants.	Areas.
46	44,169 acres

Under Sub-section 4	
Number of owners or occupants.	Areas.
5	7,912 acres

(b) RURAL MUNICIPALITY OF CRAIK No. 222.

Under Sub-section 1.	
Number of owners or occupants.	Areas.
28	6,408 acres

Under Sub-section 2	
Number of owners or occupants.	Areas.
49	26,110 acres

Under Sub-section 3.	
Number of owners or occupants.	Areas.
23	22,150 acres

Under Sub-section 4.	
Number of owners or occupants.	Areas.
3	4,960 acres

- 30 3. The Defendant was incorporated by Royal Charter granted in the reign of His Majesty King Charles II., on the 2nd day of May, 1670, whereby it was granted, among other things, the sole trade and commerce therein referred to, together with all the lands, countries and territories on the coasts and confines therein mentioned, together with other rights, lands and properties therein set forth; and the Defendant's Head and Governing Office is, and always has been since its incorporation, at the City of London, in England,

RISCO:119

In the
Supreme
Court
District
District of
BritishNo. 24
Affidavit
A
Affidavit
of fact
a return of

4. By the Imperial Act 31-32 Victoria, Chapter 105 known as the "Rupert's Land Act 1868", it was provided that the defendant might surrender and the Crown accept, a surrender of all its lands, territories, rights and privileges in Rupert's Land on such terms and conditions as should be agreed upon by and between Her Majesty and the Defendant, provided the surrender should not be accepted until said terms and conditions had been approved by Her Majesty in pursuance of Section 146 of "The British North America Act, 1867"

5. The Defendant having by Deed under its corporate seal bearing date the 19th of November, 1869, surrendered to Her Majesty all rights, powers and authorities granted or purported to be granted by its said Charter, and all the lands and territories (except as in the terms and conditions therein mentioned) granted or purported to be granted to the Defendant by the said Charter, in Rupert's Land or in any part of British North America, Canada, or British Columbia, subject to the conditions set out in the said Deed commonly known as the Deed of Surrender, it was provided by Imperial Order in Council passed on the 23rd day of June, 1870, pursuant to the said "Rupert's Land Act, 1868," and the Schedules A, B and C annexed to the said Order in Council, which said Order in Council by Section 146 of "The British North America Act, 1867," had and has the force and effect of Imperial Legislation, that Rupert's Land in the said Order in Council referred to should be admitted into and become part of the Dominion of Canada from and after the 15th day of July, 1870, upon the terms and conditions in the said Order in Council set out, and the said Deed of Surrender and the terms and conditions therein became and were and are effective under the provisions of "The British North America Act, 1867" and the said "Rupert's Land Act, 1868."

6. By Clause 2 of the said Deed of Surrender it was provided that the Defendant should retain all the posts or stations then actually owned or occupied by it or its officers or agents, whether in Rupert's Land or any part of British North America, and might within twelve months after the acceptance of the said surrender, select a block of land adjoining each of its posts or stations within any part of British North America not comprised in Canada and British Columbia, in conformity with the list made out by the Company and communicated to the Canadian Ministers, being the list in the schedule annexed to the said Deed of Surrender, and the Defendant did select the said blocks of land around its said posts or stations in conformity with said Section 2 of the said Deed of Surrender

7. By Clause 5 of the said Deed of Surrender it was provided that the Defendant might at any time within fifty years after the

acceptance of such surrender, claim in any township or district within the Fertile Belt in which land is set out for settlements, grants of land not exceeding one-twentieth part of the land so set out and the Defendant to pay a rateable share of the survey expenses, but not exceeding eight cents, Canadian, an acre, and that the Defendant might defer the exercise of its rights of claiming its proportion of each township for not more than ten years after it was set out, but that its claim must be limited to an allotment from the land remaining unsold at the time it declared its intention to make it. The said Fertile Belt was defined in

10 Clause 6 in the Deed of Surrender, as bounded on the south by the United States' boundary; on the west by the Rocky Mountains; on the north by the northern branch of the Saskatchewan River, and on the east by Lake Winnipeg, Lake of the Woods and the waters connecting them.

8. The said Deed of Surrender contains the following, being Clause 11 thereof:—

"The Company is to be at liberty to carry on its trade without hindrance in its corporate capacity and no exceptional tax is to be placed on the Company's land, trade or servants, nor any import duty on goods introduced by the said Company previously to such acceptance of the said Surrender."

20

9. Under the provisions of the Act of Parliament of Canada respecting public lands of the Dominion, Chapter 23 passed in the year 1872, it is provided that to satisfy the defendant's one-twentieth of the lands within the Fertile Belt as defined by the said Deed of Surrender, in every fifth township in said territory, that is to say,—five, ten, fifteen, twenty, twenty-five, thirty, thirty-five, forty, forty-five, fifty and so on, in regular succession northerly from the International Boundary, the whole of Sections 8 and 26, and in each and every of the other townships

30 in the said area, the whole of Section 8 and the south half and the north-west quarter of Section 26 in the said area should be known and designated as the lands of the Defendant; and further that if when the survey of a township was effected, the sections so allotted, or any of them or any portion of them, were found to have been bona fide settled upon under the authority of any Order in Council or of said Act, that the Defendant might, on foregoing its rights to the sections so settled upon, or any one or more of such sections, select a quantity of land equal to that so settled upon, or in lieu thereof from any lands unoccupied. And the said Act provides that the title to the said lands so set apart, designated or selected should be vested in the Defendant in fee simple. The

40 various succeeding Acts of the Parliament of Canada, known as the Dominion Lands Acts, contain similar provisions as to the lands of the

RECORDED

in the
Registry
Office of
the
Ministry of
AgricultureNo. 24
Volume
A
Assessment
of
the
Land

RECORD

In the
Supreme
Court
Justice's
District of
Regina

No. 24
Admission
A
Admissions
of fact
of substance

Defendant and also the following additional provisions, namely:—that the defendant's one-twentieth of the lands in fractional townships should be satisfied out of one or other or both, as the case may be, of the sections numbered 8 and 26 in such fractional townships.

10. On the formation of the Province of Saskatchewan under "The Saskatchewan Act", Chapter 42 of the Statutes of the Dominion of Canada, passed in the year 1905, Section 23 thereof was enacted as follows:—

10 "Nothing in this Act shall in any way prejudice or affect the rights or properties of the Hudson's Bay Company as contained in the conditions under which that Company surrendered Rupert's Land to the Crown "

11 The lands of the Defendant referred to in the pleadings and admissions herein are and were in the years 1913 and 1914 owned by the defendant, and were parts of the lands in the Fertile Belt granted to or retained by the Defendant pursuant to the terms and conditions of the Imperial Order-in-Council and Deed of Surrender set out in the Statement of Defence, and the various Acts of Parliament of Canada known as "The Dominion Lands Acts."

20 12 In the year 1914 within the limits of the Rural Municipality of Craik, there was one incorporated town, Craik, and one incorporated village, Aylesbury, and the total area thereof was 1280 acres, and the total assessed value of the land therein was \$455,127 00. Within the limits of the Rural Municipality of Redburn there was one incorporated town, Rouleau, and two incorporated villages, Drinkwater and Briercrest, and the total area thereof was 1,200 acres, and the total assessed value of the land was \$1,016,640. Within the limits of the Rural Municipality of Abernethy there were two incorporated villages, Abernethy and Balcarres, and the total area thereof was 560 acres, and the total assessed value of the land therein was \$327,325.00. Within the limits of the Rural Municipality of Bratt's Lake there was one incorporated village, Wilcox, and the total area thereof was 360 acres, and the total assessed value of the land therein was \$224,530 00. Within the limits of the Rural Municipality of Chaplin there was one incorporated village, Chaplin, and the total area thereof was 160 acres, and the total assessed value of the land therein was \$117,004.00.

13. In the year 1914 there were within the limits of the organized municipalities in the said Province lying within the said Fertile Belt, five incorporated cities and part of a sixth, 71 incorporated towns
40 and 281 incorporated villages, and the total area of said cities within the Fertile Belt was approximately 39,555 acres, of said towns, 82,270 acres;

of said villages, 88,131 acres, in all 209,956 acres, and the total assessed value of the land in said cities was \$235,085,784.00; in said towns, \$64,781,338.00, and in said villages, \$31,270,355.00; in all, \$331,137,527.00. In the year 1914, 18 new villages were incorporated in Saskatchewan, and the number of cities, towns and villages is increasing from time to time.

14. There are and were in the year 1914 in some, but not all, of the plaintiff Municipalities, areas of lands of 40 acres each or less, which, without any requirement as to cultivation, escaped taxation by reason of the exemption set out in Section 30 of Chapter 19 of the Statutes of Saskatchewan passed in the year 1915.

15. In the year 1914 in the cities, towns, villages and rural municipalities within the Fertile Belt, as described in the Deed of Surrender and the pleadings referred to, there was personal property of various kinds, the value of which was large and which was not charged with the said surtax.

16. In the year 1914 in the respective Rural Municipalities mentioned in the Statement of Claim, the total area in acres of lands of the Defendant charged with the said surtax, the respective limits in area in acres of lands of the Defendant under the several clauses of the Act purporting to authorize the said surtax, the number of other owners or occupants charged with said surtax as owners or occupants of a similar area under the said clauses respectively, the total area in acres of lands of a similar area under said clauses respectively charged with said surtax, the total area in acres of all land charged with said surtax, the total area in acres of land entered on the ordinary assessment rolls of the said respective Rural Municipalities and the total ordinary tax in the said respective Rural Municipalities were as shown below, namely:—

Name of Municipality	Total area of lands of defendant charged with surtax	Limits in acres of lands of defendant	Other owners or occupants of a similar area charged with surtax	Total similar areas charged with surtax	Total area of all land charged with surtax	Total area on ordinary assessment rolls	Total ordinary tax
Chaplin No. 104	8,839	over 1,000	0	8,839	8,839	149,790	\$ 8,587.51
Nipawin No. 487	10,833	over 1,000	1	10,800	10,940	98,371	5,733.87
Creek No. 222...	8,444	over 1,000	4	28,635	65,408	308,977	10,914.74
Abernethy No. 186	1,555	over 1,000	0	1,555	6,712	182,949	9,490.46
		and not exceeding 1,000					
Redburn No. 180 ..	794	over 800	1	2,076	11,528	207,200	12,049.17
		and not exceeding 1,000					
Brant's Lake No. 129	490	over 800	3	5,117	26,635	265,856	10,109.33
		and not exceeding 800					
	28,987		14	60,523	143,271	1,049,219	\$24,604.10

RECORD

In the
Supreme
Court
Judicial
District of
Saskatchewan
No. 14
S. 14/1915
A
Statements
of fact
as set out

RECORD

In the
Superior
Court
Judicial
District of
Régina.

No. 21
Admission
A.
Admission
of fact
et of records

16a. In the said year in said respective Rural Municipalities mentioned in the Statement of Claim, the total number of persons whose lands were charged with surtax in said Municipalities, and the number of persons whose lands were charged with surtax under the several clauses of the Act purporting to authorize the said surtax, and the areas charged under said clauses respectively, were as follows:

10	Name of Municipality	No. of persons on Surtax roll	Over 1920 acres	Over 1,920 acres to 1,920 acres	Over 1,920 acres to 1,920 acres	Over 1,920 acres to 1,920 acres	Over 1,920 acres to 1,920 acres
	Chaplin No. 184...	1 person		0	0	0	0
	Nipawin No. 487...	2 persons	0	0	0	0	0
	Craik No. 222	115	23,420 acres	2 persons 4,440 acres	3 persons 5,594 acres	17 persons 9,525 acres	82 persons 18,490 acres
20	Abernethy No. 186	22	0	1 person 1,845 acres	2 persons 2,855 acres	4 persons 3,390 acres	14 persons 2,435 acres
	Hedburn No. 120	21	1 person C. W. Williams Goldenburg, Ill. 5,880 acres	0	3 persons 2,076 acres	2 persons 1,350 acres	16 persons 2,860 acres
	Brass's Lake No. 129	19	1 person 9,451 acres	1 person 1,666 acres	5 persons 4,888 acres	8 persons 5,117 acres	23 persons 7,355 acres

17. (a) In the year 1914 in the Rural Municipality of Chaplin there was no resident owner or occupant of an area exceeding 1,920 acres and there was only one non-resident owner of an area exceeding 1,920 acres, to wit, the defendant.

(b) In the said year, in the Rural Municipality of Nipawin there was no resident owner or occupant of an area exceeding 1,920 acres, and there were two non-resident owners (being the Canadian Northern Railway Company and the Defendant) of areas exceeding 1,920 acres, the total acreage of such two non-resident owners being 19,300.2 acres.

(c) In the said year in the Rural Municipality of Craik there were four non-resident owners, including the Defendant, of an area exceeding 1,920 acres, the total acreage of said non-resident owners being 20,263 acres, and there was only one other owner or occupant of an area exceeding 1,920 acres, namely, the Canadian Northern Railway Company, whose acreage was 3,382 and whose line of railway runs through and has two stations thereon in the said municipality, said Railway Company being claimed by the Defendant Company to be a non-resident and by the Plaintiff to be a resident.

(d) In the said year in the Rural Municipality of Abernethy there were five resident owners or occupants of an area exceeding 1,280 acres and not exceeding 1,920 acres, and there were two non-resident owners (including the Defendant) of such areas, and the total acreage of the lands of such resident owners or occupants was 7,687 acres, and the total acreage of the lands of such non-resident owners was 3,093 acres.

10 (e) In the said year in the Rural Municipality of Redburn there were thirty resident owners or occupants of an area exceeding 640 acres, but not exceeding 1,280 acres, and there were five non resident owners of such areas, and the acreage of the lands of such resident owners or occupants was 28,760 acres, and the acreage of the lands of such non resident owners was 4,636.

(f) In the said year in the Rural Municipality of Bratt's Lake, there were fifty-seven resident owners or occupants of areas exceeding 320 acres, but not exceeding 640 acres, and there were 32 non resident owners of such areas, and the acreage of such resident owners or occupants was 31,942 acres, and the acreage of such non resident owners was 18,957 acres.

20 18. In the year 1914 in 12 of the organized Rural Municipalities within the said Fertile Belt, of which the Rural Municipality of Chaplin was one, the lands of the Defendant were the only lands charged with the said surtax and the said lands were so charged as being the lands of an owner or occupant of an area exceeding 1,920 acres in each of said 12 municipalities and the total area of lands of the Defendant so charged with said surtax in said 12 municipalities was 102,704 acres. The total area of lands included in the ordinary assessment rolls of said 12 municipalities was 1,931,416 acres and the total ordinary tax in the said 12 municipalities was \$96,571.01

30 19. In the year 1914 in 67 others of said organized Rural Municipalities within the said Fertile Belt, the lands of the Defendant were the only lands charged with said surtax as being the lands of an owner or occupant of an area exceeding 1,920 acres in each of said 67 municipalities. In the said 67 municipalities the total area of lands of the Defendant so charged with said surtax was 511,633 acres and the total area of all lands charged with said surtax was 1,136,928 acres. The total area of lands included in the ordinary assessment rolls of said municipalities was 11,745,543 acres, and the total ordinary tax was \$654,128.24. In the said 67 municipalities, the following is a statement
40 of the number of persons and the areas held by them charged with surtax in the year 1914, under the different classes set out in sub-sections 1, 2, 3 and 4 of Sec. 323 (e) of "The Rural Municipality Act":

RECORD

In the
Supreme
Court
Judicial
District of
Regina
-
-
-
No 22
Admission
A
Admission
of fact
of said sur-
-

320 acres and under—

Persons	1,826
Acreage	387,113

320 to 640 acres—

Persons	250
Acreage	138,116

640 to 1,280 acres—

Persons	62
Acreage	59,590

10

1,280 to 1,920 acres—

Persons	26
Acreage	40,476

20. In the year 1914 in 46 others of said organized Rural Municipalities within the said Fertile Belt (of which the Rural Municipality of Nipawin was one), the lands of the Defendant were charged with said surtax as being the lands of an owner or occupant of an area exceeding 1,920 acres with the lands of one other owner or occupant exceeding 1,920 acres in each of the said 46 municipalities. In 6 of the said 46 municipalities one of the owners of such an area was the Canadian Pacific Railway Company, the acreage of said Company being 100,433 acres, and the lands of said Company were exempt from all taxation under and by virtue of the contract referred to in Chapter 1 of the Statutes of the Parliament of Canada passed in the year 1881, and under and by virtue of Chapter 42 of the Statutes of Canada passed in the year 1905 and known as "The Saskatchewan Act." In said 46 municipalities the total acreage of lands of the Defendant charged with said surtax was 307,492 acres and the total acreage of lands of such areas charged with said surtax was 778,935 acres, and the total acreage of all lands charged with said surtax was 1,686,948 acres.
- 30 The total area of lands included in the ordinary assessment rolls of said municipalities was 7,792,755 acres and the total ordinary tax was \$492,339.09.

In the said 46 municipalities the following is a statement of the number of persons and the areas held by them charged with surtax in the said year 1914, under the different classes set out in sub-sections 1, 2, 3 and 4 of Section 323 (c) of "The Rural Municipality Act":

320 acres and under—

Persons	2,490
Acreage	549,818

320 to 640 acres—	
Persons	376
Acreage	221,970
640 to 1,280 acres—	
Persons	96
Acreage	93,833
1,280 to 1,920 acres—	
Persons	26
Acreage	42,392

RECORD

In the
Supreme
Court,
Judicial
District of
Regina.

No. 34
Voluntarily
A
Assessment
of Fert
(continued)

- 10 21 In the year 1914 in 54 others of said organized Rural Municipalities within the said Fertile Belt, the lands of the Defendant were charged with said surtax as being the lands of an owner or occupant of an area exceeding 1,920 acres with the land of two other owners or occupants exceeding 1,920 acres in each of the said 54 municipalities. In eight of the said 54 municipalities, one of the owners of such an area was the Canadian Pacific Railway Company and the acreage of said Company in said eight municipalities was 122,030 acres. In the said 54 municipalities the total acreage of lands of the defendant charged with said surtax was 334,557 acres, and the total acreage of 20 lands of such areas charged with said surtax was 1,107,712 acres, and the total area of all lands charged with such surtax was 2,752,038 acres. The total area of lands included in the ordinary assessment rolls of said 54 municipalities was 9,499,581 acres and the total ordinary tax was \$601,731.82.

In the said 54 municipalities the following is a statement of the number of persons and the areas held by them charged with surtax in the said year 1914 under the different classes set out in sub-sections 1, 2, 3 and 4 of Section 323 (c) of "The Rural Municipality Act":

30	320 acres and under—	
	Persons	4,553
	Acreage	1,011,866
	320 to 640 acres	
	Persons	640
	Acreage	363,991
	640 acres to 1,280 acres—	
	Persons	168
	Acreage	163,736
40	1,280 acres to 1,920 acres—	
	Persons	65
	Acreage	104,733

RECORD

In the
Supreme
Court,
Judicial
District of
Quebec.
—
No. 54
Administration
of
Estate of
the late
J. B. B. B.

22. In the year 1914 in 25 others of the said organized Rural Municipalities within the said Fertile Belt, the lands of the Defendant were charged with said surtax as being the lands of an owner or occupant of an area exceeding 1,920 acres with the lands of three other owners or occupants of areas exceeding 1,920 acres in each of said 25 municipalities. In three of the said 25 municipalities one of the owners of an area exceeding 1,920 acres was the Canadian Pacific Railway Company and the acreage of said Company in said three municipalities was 28,781 acres. In the said 25 municipalities the total acreage of
10 lands of the defendant charged with said surtax was 175,045 acres, and the total acreage of lands of such areas charged with said surtax was 661,538 acres, and the total acreage of all lands charged with such surtax was 1,288,272 acres. The total area of lands included in the ordinary assessment rolls of said 25 municipalities was 4,319,385 acres, and the total ordinary tax was \$267,779.93. In the said 25 municipalities the following is a statement of the number of persons and the areas held by them charged with surtax in the said year 1914 under the different classes set out in sub-sections 1, 2, 3 and 4 of Section 323 (c) of "The Rural Municipality Act".

20	320 acres and under—	
	Persons	1,757
	Acreage	355,873
	320 to 640 acres—	
	Persons	293
	Acreage	163,839
	640 acres to 1,280 acres—	
	Persons	70
	Acreage	71,878
30	1,280 acres to 1,920 acres—	
	Persons	22
	Acreage	35,144

23. In the year 1914 in 18 other of said organized Rural Municipalities within the said Fertile Belt, of which the Rural Municipality of Crank was one, the lands of the Defendant were charged with said surtax as being the lands of an owner or occupant of an area exceeding 1,920 acres with the lands of 4 other owners or occupants exceeding 1,920 acres in each of the said 18 municipalities. In one of the said 18 municipalities, one of the owners of an area exceeding 1,920 acres was the Canadian Pacific Railway Company and the acreage of the said
40 Company in said municipality was 11,610 acres. In the said 18 muni-

palties the total acreage of lands of the Defendant charged with said surtax was 125,708 acres and the total acreage of lands of such areas charged with said surtax was 533,410 acres and the total acreage of all lands charged with such surtax was 1,094,707 acres. The total area of lands included in the ordinary assessment rolls of said 18 municipalities was 3,128,097 acres and the total ordinary tax was \$215,295.84. In the said 18 municipalities the following is a statement of the number of persons and the areas held by them charged with surtax in the said year 1914, under the different classes set out in sub-sections 1, 2, 3 and 4 of Section 323 (c) of "The Rural Municipality Act".

RECORD

In the
Supreme
Court
Civil
Division of
Ontario
No. 24
A. 1000000
A
Statement
of Facts
Exhibits

320 acres and under—		
Persons	.....	1,370
Acreage	.....	310,269
320 to 640 acres—		
Persons	.....	260
Acreage	.....	144,431
640 acres to 1,280 acres—		
Persons	.....	69
Acreage	.....	66,741
1,280 acres to 1,920 acres—		
Persons	.....	26
Acreage	.....	39,856

20

24. In the year 1914 in 14 others of the said organized Rural Municipalities within the said Fertile Belt, the lands of the Defendant were charged with said surtax as being the lands of an owner or occupant of an area exceeding 1,920 acres with the lands of five other owners or occupants of areas exceeding 1,920 acres in each of the said 14 municipalities. In four of said 14 municipalities one of the owners of an area exceeding 1,920 acres was the Canadian Pacific Railway Company, and the acreage of the lands of said Company in said four municipalities was 39,750 acres. In the said 14 municipalities the total acreage of lands of the Defendant charged with said surtax was 103,179 acres and the total acreage of lands of such areas charged with said surtax was 590,282 acres and the total acreage of all lands charged with such surtax was 1,055,061 acres. The total area of lands included in the ordinary assessment rolls of said 14 municipalities was 2,511,502 acres and the total ordinary tax was \$142,453.78. In the said 14 municipalities the following is a statement of the number of persons and the areas held by them charged with surtax in the said year 1914, under the different classes set out in sub-sections 1, 2, 3 and 4 of Section 323 (c) of "The Rural Municipality Act":

40

RECORD

In the
Supreme
Court
Judicial
District of
Reg. 56

No. 34,
Admission
of
Admission
of
(Cont. 1904)

320 acres and under—	
Persons	1,131
Acreage	249,511

320 to 640 acres—	
Persons	202
Acreage	116,642

640 acres to 1,280 acres—	
Persons	64
Acreage	61,353

10	1,280 acres to 1,920 acres—	
	Persons	22
	Acreage	37,273

25. In the year 1914 in 11 others of said organized Rural Municipalities within the said Fertile Belt, the lands of the Defendant were charged with said surtax as being the lands of an owner or occupant of an area exceeding 1,920 acres with the lands of an average of 7 other owners or occupants of areas exceeding 1,920 acres, and in 3 of said 11 municipalities, one of said other owners or occupants was the Canadian Pacific Railway Company, and the acreage of said Company in said 20 3 municipalities was 35,266 acres. In the said 11 municipalities the total acreage of lands of the Defendant charged with said surtax was 92,784 acres and the total acreage of lands of such areas charged with said surtax was 619,027 acres, and the total acreage of all lands charged with said surtax was 1,108,659 acres. The total area of lands included in the ordinary assessment rolls of said 11 municipalities was 2,247,325 acres and the total ordinary tax was \$130,792.68. In the said 11 municipalities the following is a statement of the number of persons and the areas held by them charged with surtax in the said year 1914 under the different classes set out in sub-sections 1, 2, 3 and 4 of Section 323 30 (c) of "The Rural Municipality Act":

320 acres and under—	
Persons	1,061
Acreage	230,909

320 to 640 acres—	
Persons	276
Acreage	158,607

640 acres to 1,280 acres—	
Persons	56
Acreage	55,923

1,280 acres to 1,920 acres—

Persons	27
Acreage	44,193

RECORD

In the
Western
Court
District of
Oregon.

No. 34
Admission
to
Admission
of fact
(at all times)

26. In the year 1914 in 7 others of said organized Rural Municipalities within the said Fertile Belt the lands of the Defendant were charged with said surtax as being the lands of an owner or occupant of an area exceeding 1,280 acres but not exceeding 1,920 acres and as having less than one-half of its area under cultivation, and in 3 of said 7 municipalities of which the Rural Municipality of Abernethy was one, 10 the lands of the Defendant were the only lands charged with said surtax as being lands of an owner or occupant of an area exceeding 1,280 acres but not exceeding 1,920 acres and as having less than one-half of its area under cultivation; and in 4 of said 7 municipalities the lands of the Defendant were so charged with said surtax along with the lands of other owner or occupant of such area and as having less than one-half of its area under cultivation, and the total acreage of lands of the Defendant so charged with said surtax in said 7 municipalities was 11,264 acres and the total acreage of lands charged with said surtax for such areas was 17,402 acres, and the total acreage of all lands charged 20 with said surtax was 246,506 acres. The total area of the lands included in the ordinary assessment rolls of said 7 municipalities was 1,317,537 acres and the total ordinary tax was \$79,861.01. In the said 7 municipalities, the following is a statement of the number of persons and the areas held by them charged with surtax in the said year 1914 under the different classes set out in sub-sections 1, 2, 3 and 4 of Section 323 (s) of "The Rural Municipality Act":

320 acres and under—

Persons	506
Acreage	122,139

30

320 to 640 acres—

Persons	91
Acreage	51,800

640 acres to 1,280 acres—

Persons	20
Acreage	18,631

1,280 acres to 1,920 acres—

Persons	11
Acreage	17,402

RECORD

In the
Supreme
Court
Judicial
District of
Regina

No. 14
Admiralty
&
Administration
of Estates
(Overseas)

27. In the year 1914 in 11 others of said organized Rural Municipalities of which the Rural Municipality of Redburn was one, the lands of the Defendant were charged with said surtax as being the lands of an owner or occupant of an area exceeding 640 acres but not exceeding 1,280 acres and as having less than one-half of its area under cultivation, with the lands upon an average of less than 3 other owners or occupant of such areas. In the said 11 municipalities the total acreage of lands of the Defendant so charged with said surtax was 11,628 acres and the total acreage of lands of such areas charged with said surtax was 35,247 acres, and the total acreage of all lands charged with said surtax was 382,749 acres. The total area of lands included in the ordinary assessment rolls of said 11 municipalities was 2,127,280 acres and the total ordinary tax was \$139,782.80. In the said 11 municipalities the following is a statement of the number of persons and the areas held by them charged with surtax in the said year 1914 under the different classes set out in sub-sections 1, 2, 3 and 4 of Section 323 (s) of "The Rural Municipality Act":

320 acres and under—

	Persons	905
20	Acreage	221,656

320 to 640 acres—

	Persons	94
	Acreage	57,080

640 acres to 1,280 acres—

	Persons	36
	Acreage	35,247

1,280 acres to 1,920 acres—

	Persons	8
	Acreage	13,005

30 28. In the year 1914 in 4 others of said organized Rural Municipalities, of which the Rural Municipality of Bratt's Lake was one, the lands of the Defendant were charged with the said surtax as being the lands of an owner or occupant of an area exceeding 320 acres but not exceeding 640 acres, and as having less than one-quarter of its area under cultivation, with the lands upon an average of less than 8 other owners or occupants of such an area. In the said 4 municipalities the total acreage of lands of the defendant charged with said surtax was 2,214 acres and the total acreage of lands charged with said surtax for such areas was 18,436 acres and the total acreage of all lands charged with said surtax was 78,843 acres. The total area of the lands included

in the ordinary assessment rolls of said 4 municipalities was 769,430 acres and the total ordinary tax was \$39,139.86. In the said 4 municipalities the following is a statement of the number of persons and the areas held by them charged with surtax in the said year 1914 under the different classes set out in sub-sections 1, 2, 3 and 4 of Section 323 (c) of "The Rural Municipality Act":

RECORD

In the
Supreme
Court,
Judicial
District of
Manitoba.No. 36.
Admission
of fact
(Swindwell)

320 acres and under—	
Persons	139
Acreage	33,244
10 320 to 640 acres—	
Persons	33
Acreage	18,436
640 acres to 1,280 acres—	
Persons	8
Acreage	7,922
1,280 acres to 1,920 acres—	
Persons	4
Acreage	7,040

29. In the said year 1914 in two others of said organized Rural
- 20 Municipalities, the lands of the Defendant were charged with said surtax as being the lands of an owner or occupant of an area not exceeding 320 acres and as having less than one-quarter of that area in each of said municipalities under cultivation and where the owner did not actually reside thereon or within 9 miles thereof under the surtax clauses of the said Act, with the lands upon an average of 52 other owners or occupants of such an area. In the said 2 municipalities the total acreage of lands of the Defendant charged with said surtax for such an area was 636 acres, and the total acreage of lands charged with said surtax for such areas was 20,878 acres and the total acreage of all
- 30 lands charged with said surtax was 48,517 acres. The total area of the lands included in the ordinary assessment rolls of said 2 municipalities was 325,123 acres and the total ordinary tax was \$25,812.39. In the said areas in said 2 municipalities and another organized rural municipalities in said Fertile Belt tracts of land escaped said tax by reason of the merely residential conditions required being complied with. In the said 2 municipalities, the following is a statement of the number of persons and the areas held by them charged with surtax in the said year 1914 under the different classes set out in sub-sections 1, 2, 3 and 4 of Section 323 (c) of "The Rural Municipality Act":

RECORD

In the
Supreme
Court
Judicial
District of
Saskatchewan

No. 34
Admission
A
Admission
of Fact
(continued)

320 acres and under—

Persons	105
Acreage	20,878

330 to 640 acres—

Persons	19
Acreage	9,859

640 acres to 1,280 acres—

Persons	6
Acreage	6,240

10

1,280 to 1,920 acres—

Persons	1
Acreage	1,440

30. In the said year, the total acreage of lands of the Defendant in the said organized Rural Municipalities in the said Fertile Belt charged with said surtax was 1,778,844 acres, of which 1,753,103 acres were in municipalities in each of which the Defendant had over 1,920 acres and of which 11,264 acres were in municipalities in each of which the Defendant had over 1,280 acres, but not exceeding 1,920 acres and of which 11,628 acres were in municipalities in each of which the Defendant had over 640 acres but not exceeding 1280 acres, and of which 2,214 acres were in municipalities in each of which the Defendant had over 320 acres but not exceeding 640 acres, and of which 636 acres were in municipalities in each of which the Defendant had areas not exceeding 320 acres. The total acreage of all lands in said municipalities charged with surtax in said year was 10,981,932 acres.

31. On the 1st day of January, 1914, there were within the said Fertile Belt in the Province of Saskatchewan, in all 324 municipalities, and of these 270, including all the municipalities mentioned in the statement of claim, were organized and 54 were unorganized. On the 1st day of July, 1914, there were within the said Fertile Belt in said Province, 274 organized municipalities. In the Municipality of Keebleville No. 171, which was organized since the passing of the said surtax provisions, the lands of the Defendant were the only lands charged with the said surtax in 1914. In two other municipalities which were organized since the passing of said surtax provisions, namely, Lone Tree No. 18 and Enterprise No. 172, the lands of the Defendant were the only lands charged with the said surtax as being the lands of an owner or occupant of an area exceeding 1,920 acres therein. The Defendant is the owner of over 1,920 acres in each of 34 of the said unorganized municipalities and owns 394,560 acres in all of said 34 municipalities.

32. In the year 1914 in the organized municipalities in the Fertile Belt (including the municipalities mentioned in the statement of claim) the acreages of lands owned or occupied by resident owners or occupants of areas exceeding 1,920 acres in each municipality was 70,858 acres, and the total acreages of lands owned by non-resident owners of areas exceeding 1,920 acres in each municipality was 4,949,978 acres (of which latter acres 1,753,102 acres were the lands of the Defendant and 337,870 acres were the lands of the Canadian Pacific Railway Company). The Plaintiff to be at liberty to contend that some
10 of those classed as non-residents should be classed as residents.

RECORD
—
Is the
Supreme
Court
Judicial
District of
Hewitt.
No. 26
Admission
A
Admission
of fact
(continued)

33. No part of the proceeds of the surtax levied in the year 1914 by the said organized municipalities in the said Province was paid into the funds of, or received by or on behalf of the Province, nor did the Province in its estimates of Provincial Revenue for the said year or for any year, include the proceeds or any part of the proceeds of the surtax.

33a. The schedule hereto annexed is to be taken as part of these Admissions and the facts therein set forth are hereby admitted. These Admissions are to be taken as prima facie evidence of the facts, but either party is to be at liberty to prove the inaccuracy of any state-
20 ment or admission made, and to show the actual fact which such inaccurate statement or admissions purports to set forth.

33a. The total number of persons assessed on the surtax rolls as to over 1,920 acres appearing in column 20 of the Schedule hereto as 722 includes the name of the same person wherever it occurs, and the total number of such persons, counting each name only once, is 226.

34. Total number of acres in Saskatchewan charged with surtax in 1914 was 11,811,127. Total number of acres in Fertile Belt in Saskatchewan charged with surtax in 1914 was 10,961,932, total number of acres outside Fertile Belt in Saskatchewan charged with surtax in
30 1914 was 829,195, total number of acres belonging to the Hudson's Bay Company in Fertile Belt charged with surtax, 1,778,844, total number of persons charged with surtax in Fertile Belt, 19,991, total number of persons charged with surtax outside Fertile Belt approximately 850, total number of persons charged with surtax in Saskatchewan, 20,841. These figures as to numbers of persons include repeaters. Of the persons and acreages so charged with surtax outside the Fertile Belt, 698 persons were so charged as owners or occupants of 320 acres and under, 79 persons were so charged as owners or occupants of over 320 acres and not more than 640 acres, 27 persons were so charged as
40 owners or occupants of over 640 acres and not more than 1,280 acres, and the acreage of the said 27 persons so charged was 26,895, 11 persons

RECORD

In the
Supreme
Court
Judicial
District of
Regina
—
No. 24,
Admiral
A
A
Continued

Were so charged as owners or occupants of over 1,280 acres and not more than 1,920 acres, and their acreage so charged was 18,032, and 31 persons were so charged as owners or occupants of over 1,920 acres, and their acreages so charged was 645,821. The number of such persons so charged with surtax as owners or occupants of over 1,920 acres, counting the name of each such person only once, was 14, of which 7 were Corporations, one of which was the Canadian Pacific Railway Company whose acreage so charged was 547,753, and another of which was the Canadian Northern Railway Company whose acreage so charged was 10 74,000 acres.

The total acreage on the ordinary assessment rolls of the organized Rural Municipalities outside the Fertile Belt in said year was 2,913,063 acres, and the number of resident farmers was 9,119, and the number of persons on the ordinary assessment rolls of the said Municipalities for said year was 13,136; and the total ordinary tax of said Municipalities in said year was \$187,413.59.

Dated at the City of Regina, in the Province of Saskatchewan, this 18th day of January, A.D. 1918.

(Signed) ANDERSON, BAGSHAW, McNIVEN & FRASER,
Solicitors for the Plaintiffs.

(Signed) ALLAN, GORDON & GORDON,
Solicitors for the Defendant.

INDEX TO WITHIN SCHEDULE.

The within Schedule gives certain facts with regard to the ordinary taxes and the surtax charged in the year 1914 in 271 of the organized Rural Municipalities in the Fertile Belt in the Province of Saskatchewan (all that portion of the Province lying to the south of the northern branch of the Saskatchewan River), pursuant to the provisions of The Rural Municipalities Act, Revised Statutes of Saskatchewan, 1909, Chapter 87 and amendments thereto. In the said year there were 274 organized Municipalities in the said Fertile Belt, but three of such Municipalities, namely, Gravelburg No. 104, Pipet No. 110, and Sherwood No. 159 did not levy any surtax in the said year. The schedule divides the said 271 Municipalities into twelve groups, as follows:

GROUP I consists of 12 Municipalities in each of which the lands of the Hudson's Bay Company were the only lands charged with the said surtax in the said year.

GROUP II Consists of 67 Municipalities in which the lands of the said Company were the only lands charged with said surtax in the said year as being the lands of an owner or occupant of an area exceeding 1,920 acres in each of said 67 Municipalities.

GROUP III consists of 46 Municipalities in which the lands of the said Company were charged with the said surtax in the said year as be-

ing the lands of an owner or occupant of an area exceeding 1,920 acres with the lands of one other owner or occupant exceeding 1,920 acres in each of the said 46 Municipalities.

GROUP IV consists of 54 Municipalities in which the lands of the said Company were charged with said surtax in the said year as being the lands of an owner or occupant of an area exceeding 1,920 acres with the lands of two other owners or occupants exceeding 1,920 acres in each of said 54 Municipalities.

GROUP V consists of 25 Municipalities in which the lands of the said Company were charged with said surtax in said year as being the lands of an owner or occupant of an area exceeding 1,920 acres, with the lands of three other owners or occupants of areas exceeding 1,920 acres in each of said 25 Municipalities.

GROUP VI consists of 18 Municipalities in which the lands of the said Company were charged with said surtax in said year as being the land of an owner or occupant of an area exceeding 1,920 acres, with the lands of four other owners or occupants exceeding 1,920 acres in each of the said 18 Municipalities.

GROUP VII consists of 14 Municipalities in which the lands of the said Company were charged with said surtax in said year as being the land of an owner or occupant of an area exceeding 1,920 acres, with the lands of five other owners or occupants of areas exceeding 1,920 acres in each of said 14 Municipalities.

GROUP VIII consists of 11 Municipalities in which the lands of the said Company were charged with said surtax in said year as being the land of an owner or occupant of an area exceeding 1,920 acres, with the lands of an average of seven other owners or occupants of an area exceeding 1,920 acres in the said 11 Municipalities.

GROUP IX consists of 7 Municipalities in which the lands of the said Company were charged with the said surtax in said year as being the lands of an owner or occupant of an area exceeding 1,280 acres but not exceeding 1,920 acres in each of the said Municipalities and as having less than one half of its area under cultivation.

GROUP X consists of 11 Municipalities in each of which the lands of the said Company were charged with said surtax in said year as being the lands of an owner or occupant of an area exceeding 640 acres but not exceeding 1,280 acres and as having less than one half of its area under cultivation.

GROUP XI consists of 4 Municipalities in each of which the lands of the said Company were charged with the said surtax in said year as being the lands of an owner or occupant of an area exceeding 320 acres but not exceeding 640 acres and as having less than one-quarter of its area under cultivation.

GROUP XII consists of 2 Municipalities in each of which the lands of the said Company were charged with said surtax in the said year as being the lands of an owner or occupant of an area not exceeding 320 acres and as having less than one-quarter of its area under cultivation and where the owner did not actually reside thereon or within nine miles thereof under the surtax clauses of the said Act.

Note.—The word "persons," where it appears in the Schedule, includes Corporations.

RECORD
To the
Surveyor
General
District of
Columbia
In the
Administration
of
the
District of
Columbia

RECORD	1	2	3	4	5	6	7	8	9
In the Supreme Court Jud. Can. District of Columbia									
No. 2. Admission A									
Residence (if not stated)	St. A. M. N. A. I. A. A. T. Y.	No. of per sons admitted in last year ended Jan. 1, 1911	Number of per sons admitted in last year ended Jan. 1, 1911	Acres of land owned in last year ended Jan. 1, 1911	Total Value of Real Estate	Total Value of Personal Estate	Total Value of Real Estate and Personal Estate	Total Value of Real Estate and Personal Estate	Total Value of Real Estate and Personal Estate
Group I									
Lake Alma	8	550	1	141449	10080	\$ 5948.72	\$ 680.00	600	9963
Happy Valley	10	330	1	156661	9814	2769.07	613.87	310	9810
Bengough	40	655	1	211451	12320	10702.46	770.00	1000	11814
Glen									
McPherson	46	458	1	144609	10560	5812.00	660.00	275	10552
Key West	70	628	1	184308	7206	12339.17	450.32	650	7366
Lake of the									
Rivers	72	637	1	153858	4530	6312.37	283.12	505	4428
10 Glen Burn	105	707	1	199319	8960	14892.48	560.00	750	8960
Whiska Creek	106	685	1	200701	6712	14737.60	419.67	650	6712
Shamrock	134	620	1	153858	7683	7881.90	420.19	500	7683
Chaplin	164	549	1	149790	8839	8687.51	552.43	530	8842
Kobleville	171	535	1	169090	9280	2567.61	580.00	535	8968
Arbuthnot	456	321	1	64322	6720	4020.12	420.00	200	7842
Total		6575	12	1931415	102704	\$ 96571.01	\$ 6419.00	6505	102932
Group II									
Souris Valley	7	747	88	103190	23021	\$ 13315.74	\$ 1751.36	500	8922
Surprise									
20 Valley	9	410	107	110792	29102	3256.87	1818.87	270	5285
Short Butte	11	608	3	184503	10560	9858.01	660.00	610	10074
Poplar Valley	12	508	5	154272	11216	5581.82	701.00	400	9317
Lone Tree	18	640	23	190105	15455	2376.37	965.98	500	10064
Frontier	19	570	5	171276	11840	2995.15	740.00	150	10086
Reciprocity	32	628	156	165341	68687	9155.60	8855.44	252	2720
Laurier	38	616	260	179023	64130	11319.62	4008.15	600	7667
The Gap	39	1117	49	167104	19375	10980.82	1210.97	1200	9866
Willow									
Bunch	42	794	9	230050	13851	13668.28	865.68	800	11368
30 Waverley	44	542	3	166904	11024	4704.45	689.00	650	10224
Mankato	45	586	9	194920	12960	6134.00	810.00	375	9882
Reno	51	471	3	182082	10036	3753.35	627.23	460	9865
Excel	71	888	3	221988	12984	14296.01	808.25	872	10156
Stonehenge	73	853	18	231442	12960	11737.35	810.00	860	7325
Wood River	74	676	14	184917	13272	12375.48	829.50	625	7688
Carried fwd		10693	755	2917859	330423	\$ 135507.92	\$ 20651.43	9014	139499

100 (b)

10	11	12	13	14	15	16	17	18	19	20	21	22	RECORD
Number of persons named on Parties to tax to 225 acres and under	Average charged to 1/4 Sec. 36 in increments of 2.5 acres and under	Number of 1/4 Sec. 36 parcels on which the average charged to 1/4 Sec. 36 is over \$25 and not more than \$250	Average charged to 1/4 Sec. 36 in increments of over 1.99 acres and not more than \$250	Number of 1/4 Sec. 36 parcels on which the average charged to 1/4 Sec. 36 is over \$250 and not more than \$500	Average charged to 1/4 Sec. 36 in increments of over \$500 and not more than \$1000	Number of 1/4 Sec. 36 parcels on which the average charged to 1/4 Sec. 36 is over \$1000 and not more than \$1500	Average charged to 1/4 Sec. 36 in increments of over \$1500 and not more than \$2000	Number of 1/4 Sec. 36 parcels on which the average charged to 1/4 Sec. 36 is over \$2000 and not more than \$2500	Average charged to 1/4 Sec. 36 in increments of over \$2500 and not more than \$3000	Number of 1/4 Sec. 36 parcels on which the average charged to 1/4 Sec. 36 is over \$3000 and not more than \$3500	Average charged to 1/4 Sec. 36 in increments of over \$3500 and not more than \$4000	Average charged to 1/4 Sec. 36 in increments of over \$4000 and not more than \$4500	RECORD
0	0	0	0	0	0	0	0	0	0	1	10080	0	0
0	0	0	0	0	0	0	0	0	0	1	9814	0	0
0	0	0	0	0	0	0	0	0	0	1	12320	0	0
0	0	0	0	0	0	0	0	0	0	1	10560	0	0
0	0	0	0	0	0	0	0	0	0	1	7206	0	0
0	0	0	0	0	0	0	0	0	0	1	4580	0	0
0	0	0	0	0	0	0	0	0	0	1	8960	0	0
0	0	0	0	0	0	0	0	0	0	1	6712	0	0
0	0	0	0	0	0	0	0	0	0	1	7683	0	0
0	0	0	0	0	0	0	0	0	0	1	8839	0	0
0	0	0	0	0	0	0	0	0	0	1	9280	0	0
0	0	0	0	0	0	0	0	0	0	1	6720	0	0
0	0	0	0	0	0	0	0	0	0	12	102704	0	0
85	17141	1	640	1	1280	0	0	87	19061	1	8960	0	0
101	18222	4	2080	0	0	1	1760	106	22062	1	7040	0	0
2	480	0	0	0	0	0	0	2	480	1	30080	0	0
4	960	0	0	0	0	0	0	4	960	1	10256	0	0
22	5391	0	0	0	0	0	0	22	5391	1	10064	0	0
2	640	2	1120	0	0	0	0	4	1760	1	10080	0	0
132	34947	19	11160	2	1980	2	2880	155	50967	1	2720	0	0
247	48485	10	6076	2	1902	0	0	259	56463	1	7667	0	0
48	10255	0	0	0	0	0	0	48	10255	1	9120	0	0
5	1531	2	1280	1	800	0	0	8	3611	1	10240	0	0
1	820	1	480	0	0	0	0	2	800	1	10224	0	0
7	2080	1	640	0	0	0	0	8	2720	1	10240	0	0
1	320	1	351	0	0	0	0	2	671	1	9365	0	0
0	0	1	640	1	788	0	0	2	1428	1	11506	0	0
14	3680	2	1120	1	960	0	0	17	5760	1	7200	0	0
6	1760	5	2880	2	2240	0	0	13	6880	1	6392	0	0
677	146212	49	28467	10	9960	3	4640	739	189269	16	141154	0	0

RECORD

In the
Supreme
Court
Judicial
District of
Basin.

No. 11.

Addendum

A.

Schedule.

(Continued)

		Assessed Value Roll.	Series Roll.	Roll.	No.		Farmers	Company	Roll Assessed Value	
Brought fwd	10593	755	2917859	330423	\$ 185507.92	\$ 20651.43	9014	139499	141154	
Group II (contd)										
Pinto Creek	75	570	24	195737	14150	\$ 11635.65	\$ 884.37	500	7080	6560
Auvergne	76	632	7	187606	9440	12428.90	590.00	620	3145	8160
Wise Creek	77	637	3	173375	9466	12907.75	591.62	614	8801	8826
Grassy Creek	78	481	5	149760	10720	3621.81	670.00	450	9110	9120
Arlington	79	570	12	201036	11520	10079.16	720.00	600	9260	9280
Elmsthorpe	100	692	38	187686	19040	20522.85	1190.09	850	6179	6240
Terrell	101	687	4	200840	10289	11545.11	643.06	610	9685	9688
10 Lk Johnson	102	475	4	130041	5920	7841.91	370.00	475	4896	5120
Sutton	103	638	13	193300	9600	9128.70	600.00	2000	7039	7040
Lac Pelletier	107	782	13	185392	12480	10640.70	780.00	700	9488	8160
Bone Creek	108	464	2	190980	9362	5692.29	585.12	725	9042	9042
Hillsborough	132	340	2	96412	7040	4008.88	440.00	330	6420	6720
Rodgers	133	309	3	146623	7975	8420.33	498.43	300	7493	7495
Lawtonia	135	694	6	191840	10560	10628.00	660.00	626	8000	8000
Coule	136	802	34	197733	15520	14834.65	970.00	709	6283	6240
Swift Carr	137	1146	72	251088	25815	19178.44	1613.31	602	7165	6961
Webb	138	868	2	234134	9839	9218.64	614.93	850	9201	9521
20 Gull Lake	139	515	4	169775	10080	8592.38	630.00	480	9028	9120
Big Stick	141	500	10	173164	10560	3784.67	660.00	380	7908	7860
Bitter Lake	142	310	7	128319	9461	4856.41	591.31	250	7878	7728
Raconville	151	499	41	147320	14919	9232.68	932.42	450	5802	5650
Caron	162	358	4	132110	2762	7402.98	172.62	281	2122	2122
Wheatlands	163	460	6	141554	9288	10081.38	580.50	900	4502	6723
Morse	165	742	20	194421	10904	8743.85	681.50	600	7464	7304
Sask. Landg	167	576	56	171689	81987	8194.18	1999.17	475	7035	7037
Riverside	168	990	22	287328	19647	14662.33	1227.94	800	11803	13108
Pittville	169	614	4	178496	9644	7355.22	602.75	500	9004	9004
30 Enterprise	172	409	2	119604	7600	4687.28	475.00	403	6720	6640
Marquis	191	474	70	181877	31246	13498.59	1952.87	360	2141	2141
Enfield	194	759	9	189501	9440	13111.22	590.00	798	7641	8000
Vermil Hills	195	300	3	130952	3000	7161.38	500.00	355	6863	7520
Mury Creek	229	774	91	259434	28000	9781.29	1750.00	774	13261	12960
Chnworth	230	681	9	243828	18400	6692.70	1150.00	750	14339	14720
Deer Forks	232	395	39	143346	30409	8283.23	1275.56	355	8829	8329
Orkney	244	665	59	183801	27737	13488.01	1733.56	380	9016	7988
Coteau	255	698	110	180775	40120	8035.54	2507.50	580	8758	7040
Sliding Hills	273	882	44	193330	20136	15464.43	1258.50	800	4746	4577
40 Carried fwd	32891	1600	9587090	369497	\$ 499081.42	\$ 54348.56	31096	425991	428404	

160 (c)

10	11	12	13	14	15	16	17	18	19	20	21	22	RECORD
Number of Persons named on Petition filed by or for 125 acres and under	Average charged with the tax as a percentage of 125 acres and under	Number of Persons named on Petition filed by or for 125 acres and under	Average charged with the tax as a percentage of over 125 acres and not more than 510 acres	Number of Persons named on Petition filed by or for 510 acres and not more than 1,120 acres	Average charged with the tax as a percentage of over 510 acres and not more than 1,120 acres	Number of Persons named on Petition filed by or for 1,120 acres and not more than 1,600 acres	Average charged with the tax as a percentage of over 1,120 acres and not more than 1,600 acres	Number of Persons named on Petition filed by or for 1,600 acres and under	Average charged with the tax as a percentage of over 1,600 acres and under	Number of Persons named on Petition filed by or for 1,600 acres and over 2,110 acres	Average charged with the tax as a percentage of over 2,110 acres and over 2,660 acres	Number of Persons named on Petition filed by or for 2,660 acres and over 3,130 acres	RECORD
677	146212	49	28467	10	9950	3	4640	789	189269	16	141154	0	
20	5350	2	1120	1	1120	0	0	23	7590	1	6560	0	
6	1280	0	0	0	0	0	0	6	1280	1	8160	0	
2	640	0	0	0	0	0	0	2	640	1	8826	0	
3	800	0	0	1	800	0	0	4	1600	1	9120	0	
11	2240	0	0	0	0	0	0	11	2240	1	9280	0	
28	7680	8	4160	1	960	0	0	87	12800	1	6240	0	
3	601	0	0	0	0	0	0	3	601	1	9688	0	
3	800	0	0	0	0	0	0	3	800	1	5120	0	
12	2560	0	0	0	0	0	0	12	2560	1	7040	0	
10	1920	1	480	0	0	1	1920	12	4320	1	8160	0	
1	320	0	0	0	0	0	0	1	320	1	9042	0	
1	320	0	0	0	0	0	0	1	320	1	6720	0	
2	480	0	0	0	0	0	0	2	480	1	7495	0	
3	480	0	0	2	2080	0	0	5	2560	1	8000	0	
28	5920	4	2560	1	800	0	0	38	9280	1	6240	0	
63	12292	6	3040	8	8520	0	0	71	18862	1	6961	0	
1	312	0	0	0	0	0	0	1	312	1	8521	0	
8	960	0	0	0	0	0	0	3	960	1	9120	0	
8	2080	0	0	1	1120	0	0	9	3200	1	7860	0	
4	723	2	1010	0	0	0	0	6	1733	1	7728	0	
35	6694	5	2575	0	0	0	0	40	9269	1	5650	0	
3	640	0	0	0	0	0	0	8	640	1	2122	0	
2	640	3	1920	0	0	0	0	5	2560	1	6728	0	
19	3680	0	0	0	0	0	0	19	3680	1	7804	0	
34	10054	15	8176	5	5120	1	1600	65	24950	1	7037	0	
15	2707	5	2872	1	960	0	0	21	6539	1	13108	0	
3	640	0	0	0	0	0	0	3	640	1	9004	0	
0	0	0	0	1	960	0	0	1	960	1	6640	0	
47	10385	12	7040	5	4320	5	7360	69	29106	1	2141	0	
8	1440	0	0	0	0	0	0	8	1440	1	8000	0	
2	480	0	0	0	0	0	0	2	480	1	7520	0	
88	14080	2	960	0	0	0	0	90	15040	1	12960	0	
5	1440	2	1280	1	960	0	0	8	3680	1	14720	0	
30	6560	7	4080	0	0	1	1440	38	12080	1	8329	0	
88	7567	15	7679	5	4502	0	0	58	19748	1	7989	0	
90	21600	18	10520	1	980	0	0	109	33080	1	7040	0	
30	7257	10	5742	3	2560	0	0	43	15559	1	4577	0	
1338	289760	165	93681	42	40692	11	16960	1556	441093	53	428404	0	

RECORD
In the
Supreme
Court
Judicial
District
of
Oregon
No. 11
Administration
A
Schedule
of
Costs

2000
Average
charged
with the
tax as a
percentage
of over
125 acres
and over
510 acres
and over
1,120 acres
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RECORD

In the
Supreme
Court
Judicial
Division of
New Jersey
No. 2
Appellate
A
Schedule
Continued

	1	2	3	4	5	6	7	8	9
	Number of per sons in household as of 1970 Census	Number of per sons in household as of 1980 Census	Average annual income per person in household	Average annual income per person in household	Total value of assets in household	Total value of assets in household	Total value of assets in household	Average annual income per person in household	Average annual income per person in household
Brought fwd	32891	1609	9587090	869497	\$ 499581.42	\$ 54343.56	31096	425991	428404
Group II (contd)									
St Andrews 287	706	88	193858	33021	\$ 8314.92	\$ 2063.80	450	4960	5275
Pleasant Valley 288	647	37	180597	20313	11395.88	1269.57	500	9984	9493
Foam Lake 308	414	45	92294	19704	7358.65	1231.50	700	5655	4065
Antelope Prk 322	484	26	124712	15589	6410.68	974.36	500	6796	6796
Blucher 343	611	57	191757	21660	18859.37	1363.75	475	4054	4034
Cory 344	611	94	184895	23960	37884.00	1497.50	740	2184	2184
10 Loganton 345	678	18	208951	11813	8478.15	739.56	585	2911	2921
Aberdeen 373	975	35	168483	15965	10957.79	997.81	1000	5445	5450
Tramping Lk 380	431	40	141858	17830	8140.50	1114.62	290	5919	5440
Grass Lake 381	668	14	177682	12528	8193.40	783.00	650	7677	7510
Eye H.L. 382	647	8	183905	11488	8577.55	218.00	700	8409	8409
Pf'sant Dale 398	649	63	102972	19013	7261.79	1187.10	900	3023	7992
Lake Lenore 399	706	36	125021	17600	7755.35	1100.00	650	8247	7840
Paynton 470	339	66	79908	26942	4938.81	1683.87	260	5500	5820
Total	41452	2231	11745643	1136928	\$ 654128.24	\$ 71058.00	39496	511755	511633
Group III									
20 Cambria 6	713	225	197788	61760	\$ 13133.30	\$ 3860.00	276	4946	4820
Lomond 37	924	85	193630	36946	12378.42	2309.12	400	4476	4480
White Valley 49	760	12	183160	15225	4894.03	951.56	560	8950	8950
Norton 69	702	44	170983	18080	11546.30	1130.00	600	5120	5120
Maryfield 91	381	117	163959	44594	8447.95	2787.13	296	2880	2880
Caledonia 99	596	92	190237	32960	12787.93	2060.00	325	4002	4000
Carmichael 109	608	11	196765	13600	10324.85	850.00	350	8748	7840
Martin 122	339	46	127286	34420	9989.06	2151.25	299	4475	4160
Kingsley 124	464	115	173424	54978	11772.33	3435.81	385	6172	5839
Chester 125	545	109	174335	55435	10142.91	3464.68	397	5101	4938
30 Baldwin 131	573	13	189044	15501	13874.54	968.86	550	4938	4941
S. QuAppelle 157	600	27	187727	21280	18327.73	1330.00	500	4464	4000
Waldeck 166	843	75	238189	40152	21366.56	2609.50	1500	8544	8213
McLeod 185	580	28	205127	30467	10588.32	1904.18	410	3040	2400
N QuAppelle 187	379	48	113843	22159	8244.95	1384.93	200	3366	3186
Eyebrow 193	568	30	191380	14577	11020.16	911.06	375	3029	3037
Canaan 225	421	34	124991	32046	5902.65	2002.87	345	6394	6394
Happyland 231	920	7	276295	16160	8484.02	1010.00	825	3239	8960
Wallace 243	590	86	201714	36763	14598.50	2297.68	500	3490	3491
Forward	11506	1204	3503872	697098	\$ 217124.60	\$ 37318.62	9093	101374	97144

160 (d)

10	11	12	13	14	15	16	17	18	19	20	21	22	RECORD
Number of Per- sons on Board	Arrivals changed with the Board	Number of Per- sons on Board	Arrivals changed with the Board	Number of Per- sons on Board	Arrivals changed with the Board	Number of Per- sons on Board	Arrivals changed with the Board	Number of Per- sons on Board	Arrivals changed with the Board	Number of Per- sons on Board	Arrivals changed with the Board	Number of Per- sons on Board	In the Supreme Court Judicial Branch of the Court
1338	289760	166	93681	42	40692	11	16960	1566	441093	53	428404	0	
64	16720	17	9600	0	0	1	1426	32	27746	1	5275	0	
27	4816	7	3821	2	2184	0	0	36	10820	1	9493	0	
33	7633	7	2488	2	2171	2	3352	44	15639	1	4065	0	
16	4942	7	2257	2	1594	0	0	25	8793	1	6796	0	
48	8490	7	4000	2	1588	2	3558	56	17626	1	4034	0	
84	13845	6	3513	1	960	2	3458	93	21776	1	2184	0	
7	2282	8	4828	1	800	1	1532	17	8892	1	2921	0	
27	4696	4	2187	1	797	2	2986	34	10516	1	5450	0	
27	4707	9	5122	3	2566	0	0	39	12395	1	5440	0	
9	1448	2	650	0	0	2	2925	13	5018	1	7510	0	
5	1157	1	640	1	1282	0	0	7	3079	1	8409	0	
60	9265	0	0	2	1756	0	0	62	11021	1	7392	0	
30	4900	2	960	2	2240	1	1760	35	9760	1	7840	0	
64	12719	8	4874	1	960	2	2569	65	21122	1	5820	0	
1826	387113	250	138116	62	59590	26	40476	2164	625295	67	511633	0	
190	33280	25	14560	8	7520	0	0	223	55360	2	6400	0	
62	13160	14	8746	7	6720	0	0	33	28626	2	8320	0	
10	3193	0	0	0	0	0	0	10	3193	2	12032	0	
39	8960	3	1920	0	0	0	0	42	10880	2	7200	0	
93	16372	14	7670	3	2720	5	8480	115	35242	2	9532	0	
76	16160	14	8000	0	0	0	0	90	24160	2	8900	0	
9	2400	0	0	0	0	0	0	9	2400	2	11200	0	
37	8660	6	3286	1	794	0	0	44	12740	2	21680	0	
98	19600	13	6073	2	1767	0	0	113	27430	2	27648	0	
91	20216	15	8712	1	960	0	0	107	29888	2	25547	0	
2	640	8	5120	0	0	1	1440	11	7200	2	8301	0	
21	5280	4	2560	0	0	0	0	25	7840	2	13440	0	
68	13580	8	4476	2	2080	0	0	73	20136	2	20016	0	
17	4000	9	5360	0	0	0	0	26	9960	2	21107	0	
35	6977	6	3013	4	3868	1	1760	46	15613	2	6546	0	
25	5920	8	1920	0	0	0	0	28	7840	2	6737	0	
14	4320	14	8541	3	3040	1	1920	32	17821	2	14225	0	
2	640	2	1280	1	960	0	0	5	2880	2	13280	0	
64	14200	14	8394	4	3924	2	3270	84	29788	2	6975	0	
948	197558	172	99631	36	34338	10	16870	1166	348387	38	248701	0	

RECORD

Response Court Judicial District of Regina.											
No. of Admitted A Schedule C-Combined	RURAL MUNICIPALITY	No.	Number of persons assessed on Ordinary Assessment Roll.	Number of persons assessed on Surtax Roll.	Assessable on Ordinary Assessment Roll.	Assessable on Surtax Roll.	To a Ordinary Tax.	Total Surtax.	Total Number of Resident Farmers.	Assessable on Median's Day Company.	Assessable of Median's Day Company charged to a Surtax as per Surtax Roll.
	Brought fwd	4374	1316	1226236	470529	\$ 73287.70	\$ 29408.06	2000	20805	19680	
	Group IV (cont.)										
	Wawken	93	367	52	135691	48886	5668.34	3055.40	300	3987	4000
	Golden West	95	540	75	173078	45541	9332.40	2846.32	254	6193	5200
	Silverwood	123	498	77	186149	72603	11053.53	4537.72	350	5746	5600
	Montmartre	126	543	96	185737	43351	21944.46	2709.43	400	4852	4480
	Francis	127	605	56	260182	31355	19603.04	1959.71	600	3298	3138
	Spy Hill	152	400	26	139322	32692	9603.17	2105.79	300	4628	3982
	Willowdale	153	381	48	119788	32545	6019.40	2034.07	253	3592	3713
10	Langenburg	181	494	115	155236	46652	13985.15	2915.75	294	3040	2880
	Lumsden	189	423	28	192564	21547	23545.71	1346.68	450	3265	1837
	Dufferin	190	762	69	237769	52034	10683.95	3252.12	500	10204	8480
	Cana	214	532	75	172512	46917	13497.18	2832.31	402	5866	5387
	Sarnia	221	735	109	203960	58510	10750.88	3656.62	550	5671	5671
	Maple Bush	224	585	80	189184	36440	11785.68	2277.50	560	5984	6080
	Ituna, BonA.	246	478	81	110497	39647	5965.99	2477.93	344	8105	8105
	Millington	249	626	100	194448	57208	12068.95	3575.51	430	5760	6072
	Arm. River	252	440	86	176642	52985	9982.12	3311.60	610	2880	2880
	Willnor	253	510	247	201053	91360	6467.52	5710.00	300	5355	5440
20	Loreburn	254	993	118	238880	54982	12119.65	3436.41	400	5387	4879
	Cote	271	701	68	168347	30982	11633.11	1936.43	550	6462	6451
	Beaver	276	788	78	184538	49434	13961.50	3089.66	880	9282	9280
	Kutawa	278	280	43	72361	27769	5134.90	1735.59	220	4263	4278
	Wreford	280	603	55	181470	36907	14596.60	2306.68	525	5377	5055
	Wood Creek	281	744	92	190645	63952	13090.50	3997.00	500	8250	8251
	McCrancey	282	927	121	227556	72903	11726.76	4556.43	500	9750	9760
	Rudy	284	564	73	193373	37030	11535.15	2314.37	474	4314	4320
	Hillsburg	289	673	129	189972	61120	10291.86	3320.00	540	7027	7520
	Kindersley	290	734	175	191034	64012	8090.08	4000.76	750	6639	6639
30	St. Philips	301	510	50	112775	34634	7610.07	2164.63	550	8880	9348
	Keys	308	674	47	154303	22123	12354.60	1382.68	1000	3581	3581
	Elfron	307	590	120	189185	48074	15653.51	2692.12	600	6125	5650
	Big Quill	308	696	44	154043	33704	10576.88	2044.00	600	6977	6977
	Lost River	313	454	77	137014	34387	8904.40	2149.18	300	5134	5294
	Montrose	315	662	5	200904	19240	9403.31	1202.50	450	6808	6960
	Clayton	333	815	110	178093	47896	14071.65	2993.50	560	7127	7767
	Wolverine	340	768	256	194228	91460	10991.10	5716.25	500	8967	9120
	Vincomet	341	880	70	195517	36665	13007.67	2291.56	850	8870	9045
	Colonsay	342	473	42	131642	35189	9426.20	2196.13	350	5342	4222
40	Perdue	346	537	37	184319	25387	10357.75	1586.68	400	6551	6392
	Carried fwd	27464	4546	7870897	2203602	\$ 509668.40	\$ 137725.12	20396	24983	24432	

10	11	12	13	14	15	16	17	18	19	20	21	22	RECORD
Number of Per-sons as-sembled at the 32d Street and Union	Average of Per-sons as-sembled at the 32d Street and Union	Number of Per-sons as-sembled at the 32d Street and Union	Average of Per-sons as-sembled at the 32d Street and Union	Number of Per-sons as-sembled at the 32d Street and Union	Average of Per-sons as-sembled at the 32d Street and Union	Number of Per-sons as-sembled at the 32d Street and Union	Average of Per-sons as-sembled at the 32d Street and Union	Number of Per-sons as-sembled at the 32d Street and Union	Average of Per-sons as-sembled at the 32d Street and Union	Number of Per-sons as-sembled at the 32d Street and Union	Average of Per-sons as-sembled at the 32d Street and Union	A range owned by Columbia College or any Co. selling coal at 10c and 10c per ton	In the Supreme Court Judg-ment District of Regina
No. 32 A. 100000 A. 100000 A. 100000	No. 32 A. 100000 A. 100000 A. 100000	No. 32 A. 100000 A. 100000 A. 100000	No. 32 A. 100000 A. 100000 A. 100000	No. 32 A. 100000 A. 100000 A. 100000	No. 32 A. 100000 A. 100000 A. 100000	No. 32 A. 100000 A. 100000 A. 100000	No. 32 A. 100000 A. 100000 A. 100000	No. 32 A. 100000 A. 100000 A. 100000	No. 32 A. 100000 A. 100000 A. 100000	No. 32 A. 100000 A. 100000 A. 100000	No. 32 A. 100000 A. 100000 A. 100000	No. 32 A. 100000 A. 100000 A. 100000	No. 32 A. 100000 A. 100000 A. 100000
1146	286575	116	66720	29	30080	7	11284	1298	894609	18	75920	11040	
40	8086	7	4000	2	2240	0	0	49	14326	3	34560	0	
66	17941	5	2880	1	960	0	0	72	21781	3	23760	0	
57	35403	14	8800	1	1280	2	3840	74	49823	3	23280	0	
73	15691	16	9440	3	2880	1	1600	93	29611	3	13740	0	
36	8886	10	6240	6	5443	1	1920	58	22589	3	8816	0	
22	4610	0	0	0	0	1	1920	23	6580	3	27162	21197	
38	7487	5	3200	1	800	1	1600	46	13087	3	19458	0	
99	26172	9	4960	2	2080	2	2660	112	35772	3	10880	4800	
22	4367	2	960	1	960	0	0	25	6287	3	15269	0	
55	10782	7	4820	4	4800	0	66	19862	3	32182	0		
50	9945	14	8480	6	5765	2	3485	72	26975	3	19942	12315	
67	12224	34	16640	3	3520	2	3516	106	35900	3	22610	0	
65	14680	9	6120	2	1600	1	1920	77	23320	3	18120	0	
72	11872	4	2240	1	1120	1	1920	78	17162	3	22495	0	
89	18655	4	2080	3	3853	1	1290	97	25384	3	31824	0	
57	16345	18	8640	7	7520	1	1440	88	33945	3	19040	0	
201	41580	31	18880	7	6560	5	7700	244	74720	3	16640	0	
84	22921	27	16160	2	1760	2	3040	115	43881	3	11101	0	
55	12099	7	2880	1	643	2	2821	65	18443	3	12539	0	
71	15674	1	480	2	2240	1	1760	75	20154	3	29230	0	
38	7230	1	623	1	1014	0	0	40	8867	3	18902	0	
43	5899	6	3961	3	3100	0	0	52	15960	3	20947	0	
74	27139	12	7172	2	2394	1	1419	89	38124	3	25828	0	
96	18743	13	7280	7	6880	2	2960	118	35863	3	37040	0	
55	11430	11	7200	2	2240	2	3200	70	24070	3	12960	0	
94	24180	28	17280	2	1760	2	2880	126	46080	3	15040	0	
141	24960	25	12780	4	4489	2	3354	172	45583	3	18429	0	
35	6122	8	4819	8	2339	1	1837	47	15117	3	19617	0	
42	9183	2	958	0	0	0	0	44	10151	3	11972	0	
108	22274	4	2400	2	1600	3	4640	117	30914	3	12160	0	
26	5786	10	6141	4	4000	1	1920	41	17862	3	14858	0	
61	10024	10	4964	3	2244	0	0	74	17232	3	17155	0	
1	160	1	640	0	0	0	0	2	800	3	18440	0	
96	17096	5	2404	4	8382	3	4629	107	27511	3	20885	0	
230	44480	15	8960	6	6500	2	3360	253	63300	3	28160	0	
56	9886	6	2892	4	8160	1	1266	67	17204	3	19461	0	
36	7156	3	1597	0	0	0	0	39	8763	3	26386	16766	
30	4949	4	1920	0	0	0	0	34	6889	3	18618	7353	
8726	860971	504	287121	131	130712	53	85031	4414	1369835	182	839767	78471	

160 (g)

RECORD

In the
Supreme
Court
Judicial
District of
Oregon.No. 11
Appeal
A.
Schafetz
(Continued)

	1	2	3	4	5	6	7	8	9	
RURAL MUNICIPALITY	No.	Number of persons assessed at Ordinary Assessment, Real.	Number of persons assessed at Special No.	Amount of Ordinary Assessment Real	Amount of Special Real	Total Ordinary Tax	Total Special	Total Number of Households	Amount assessed by Mackey's Bay Company	Amount of House Tax charged with Mackey's Bay Company
Brought fwd		27464	4646	7870697	2203602	\$ 509668.40	\$187725.12	20396	248838	244329
Group IV (cont)										
Mariposa	350	543	157	150808	54737	8494.05	3421.06	500	6983	6808
Progress	351	745	176	187004	71587	10240.20	4474.22	600	7827	8320
Spalding	368	768	158	167109	48160	11483.66	3010.00	450	8735	9120
Warman	374	721	142	190968	49874	11940.25	3117.12	600	3837	3837
Glenside	377	556	36	153687	50477	7558.27	3154.81	480	12829	11842
Cut Knife	439	424	126	130134	49637	7164.00	3102.31	225	6196	6191
Hillsdale	440	512	37	175994	84019	6760.89	5251.18	437	12180	12180
Connaught	457	623	106	176006	77920	10351.96	4870.00	332	10086	10080
Willow Creek	458	795	25	167448	27990	11620.71	1749.37	520	8940	9022
Duck Lake	463	523	79	129726	34035	6469.44	2127.18	400	11199	12838
Total		33664	5588	9499581	2752038	\$ 601731.82	\$172002.37	24960	388181	334557
Group V										
Grayson	184	596	67	260676	56182	\$ 9896.67	\$ 3511.37	420	4084	4089
Cupar	218	559	16	216807	31012	15284.09	1988.25	600	4479	4960
Strassburg	220	493	42	157609	34907	11221.39	2181.68	400	3040	3200
Lacadena	228	785	53	268786	49600	9090.82	3100.00	500	9600	9230
Touchwood	248	568	63	155582	75839	10642.10	4739.93	225	9130	8990
Last Mountain Valley	250	490	25	134750	16113	7942.66	1007.06	320	2241	2240
Big Arm	251	540	102	160029	47756	9249.98	2984.75	362	4471	4471
Fa. rview	258	529	67	156608	49111	8539.62	3069.44	400	7994	7994
Mount Hope	279	641	58	182997	35056	12598.31	2191.00	600	5053	5054
Roadside	283	593	274	223267	79941	12381.27	4996.31	350	2841	2681
Milton	292	512	36	154858	36583	7223.94	2256.43	450	7877	7237
Morris	312	715	57	199912	42026	17036.45	2626.62	650	7361	7351
Dundara	314	463	14	184493	25522	13079.06	1596.14	450	4962	5089
M't'n. View	318	676	131	193146	56597	12158.32	3687.81	350	6867	6860
30 Winston	319	763	165	186703	68750	13903.79	4296.88	650	9560	9760
Livingston	331	503	21	99818	12674	8412.80	1167.12	360	7021	7021
Preecerville	334	815	59	133042	45066	11197.02	2816.63	750	7994	8154
Heart's Hill	352	696	89	171781	51222	6656.06	3201.38	453	10021	10329
Kelvington	366	446	77	131682	62636	8327.98	3239.76	450	8828	9146
Eldersley	427	570	227	165474	101234	12516.20	6327.13	288	9924	9764
Star City	428	708	177	186169	67565	13420.96	4222.81	400	6360	6400
St. Louis	431	800	151	179945	79587	11569.85	4974.18	500	8449	9120
Battle River	438	418	79	106950	45600	8060.03	2850.00	250	4445	5280
Carried fwd		13739	2045	4030029	1166579	\$ 247694.36	\$ 72911.18	10178	152582	154460

160 (g)

10	11	12	13	14	15	16	17	18	19	20	21	22	RECORD
Number of Per sons owned on Summit Hill as in 1920 area and under	Acreage changed with Sur- tax as to occupancy of 170 acres and under	Number of Per sons owned on Summit Hill as in over 170 and not more than 1920 ac	Acreage changed with Sur- tax as to occupancy of over 170 acres and not more than 640 acres.	Number of Per sons owned on Summit Hill as to over 640 acres and not more than 1700 ac.	Acreage changed with Sur- tax as to occupancy of over 640 acres and not more than 1920 acres.	Number of Per sons owned on Summit Hill as to over 1700 acres and not more than 1920 acres.	Acreage changed with Sur- tax as to occupancy of over 1920 acres and not more than 1920 acres.	Number of Per sons owned on Summit Hill as to over 1920 acres and not more than 1920 acres.	Acreage changed with Sur- tax as to occupancy of over 1920 acres and not more than 1920 acres.	Number of Per sons owned on Summit Hill as to over 1920 acres and not more than 1920 acres.	Acreage changed with Sur- tax as to occupancy of over 1920 acres and not more than 1920 acres.	Acreage changed with Sur- tax as to occupancy of over 1920 acres and not more than 1920 acres.	In the Express Court Judicial District of Oregon No. 25 Assessment A Schedule (Continued)
3726	860971	504	287121	181	180712	53	85031	4414	1868835	132	889767	73471	
154	28880	17	10240	2	2080	1	1908	154	41108	3	13620	0	
142	29907	25	16120	5	5280	1	1440	178	51747	3	19840	0	
139	17120	12	5560	3	3040	1	1920	156	28640	3	19520	0	
114	21785	20	11029	4	3528	1	1532	139	37874	3	12000	0	
28	6286	3	1577	1	800	1	1920	33	10583	3	39894	0	
91	14679	21	19021	8	4467	3	4023	123	35180	3	14467	6838	
21	4872	7	3876	5	4512	1	1759	34	15018	3	69001	42221	
77	14880	18	10080	7	7840	1	1920	103	34720	3	43200	0	
10	3190	9	4508	1	720	3	3280	22	11698	3	16292	0	
71	11296	4	1860	1	767	0	0	76	13923	3	20112	0	
4553	1011866	640	363991	168	168736	65	104733	5426	1644326	162	1107712	122030	
44	14023	9	4706	5	4482	5	7200	68	30411	4	25771	7709	
10	3520	2	1280	0	0	0	0	12	4800	4	28212	0	
35	7360	2	1280	1	1280	0	0	85	9920	4	24987	0	
48	10120	1	640	0	0	0	0	49	11360	4	38240	0	
52	11334	6	3040	1	800	0	0	59	15174	4	60865	12814	
17	3167	3	1920	0	0	1	1920	21	7007	4	9106	0	
88	18647	7	4000	3	3159	0	0	98	25806	4	21950	0	
47	10717	10	7040	3	3360	3	5440	63	26557	4	22554	0	
29	8349	18	10560	2	1764	0	0	49	20678	4	14383	0	
221	38720	38	15339	10	11072	1	1440	270	66371	4	13370	0	
23	6096	7	4160	2	2221	0	0	82	12477	4	24106	0	
39	6744	9	5120	3	3680	2	3040	53	18584	4	23442	0	
7	2082	1	465	2	2860	0	0	10	4907	4	20616	0	
96	19786	24	13600	7	6407	0	0	127	39793	4	16804	0	
129	31630	28	16320	3	2560	1	1440	161	51950	4	16800	0	
15	2533	1	480	1	1280	0	0	17	4293	4	14381	0	
49	9082	3	1600	1	1280	2	3520	55	15482	4	29584	0	
69	11817	21	11520	4	8840	1	1590	85	28767	4	22455	0	
65	14027	5	2720	3	2640	0	0	73	19387	4	33249	0	
207	33733	14	3789	2	1908	0	0	223	44480	4	56754	0	
166	29246	11	6560	3	2960	3	4880	173	43645	4	23920	0	
121	22947	20	11680	6	6080	0	0	147	40707	4	38880	0	
49	10400	21	12160	3	3200	2	3040	75	28800	4	16800	0	
1606	326729	261	144979	65	66333	21	33510	1953	571551	92	595028	20523	

RECORD

No. 35. Administration Schedule (Continued)		RURAL MUNICIPALITY		No.	Number of persons assessed on Ordinary Assessment Roll.	Number of persons assessed on Special Roll.	Amount on Ordinary Assessment Roll.	Amount on Special Roll.	Total Ordinary Tax.	Total Special Tax.	Total Number of Resident Homeowners.	Amount assessed by Hudson & Ray Companies.	Amount of Hudson & Ray Co. charged with the Special Roll.
Brought fwd Group V (cont)					13739	2045	4030029	1166579	\$ 247694.36	\$ 72911.18	10178	152582	154460
Birch Hills		460	453	67	124670		56574		12167.38	3535.87	351	5993	5993
Eldon		471	641	130	164686		65119		7918.19	4069.93	445	14592	14592
Total			14833	2242	4319385		1288272		\$ 267779.93	\$ 80517.00	10974	173167	175045
Group VI													
Walpole		92	661	153	188300		67901		\$ 8869.76	\$ 4243.31	425	4507	4560
Hazelwood		94	330	53	136585		59407		10382.50	3712.93	300	4263	4363
Elcago		104	590	110	194783		59466		14124.87	3716.62	283	2851	4300
10	Stanley	215	779	123	190734		74789		15770.29	4874.32	500	6192	5395
Crack		222	565	115	205077		65408		10914.74	4068.00	450	6444	6444
Huron		223	1302	371	167766		35462		13192.20	2216.38	283	5483	6434
Calder		241	749	144	183740		64911		11600.69	4056.94	580	6983	6973
Emerald		277	750	24	169382		35599		14596.39	2412.44	700	9439	9440
Buchanan		304	737	96	173411		57478		10833.00	3592.37	600	4964	5230
Invermay		305	712	91	156636		55011		6825.53	3439.18	628	7049	7349
Prairie Rose		309	615	97	172097		61162		11776.20	3822.82	360	8965	8965
Usborne		310	707	123	194630		56646		11982.40	3540.38	400	5733	5660
Prairie Dale		321	405	116	128439		61270		11157.19	3829.37	286	6767	6117
20	Hazel Dell	335	669	72	156314		60760		10016.43	3797.50	520	11840	11634
Lakeview		337	545	112	160419		32628		9486.00	5158.00	341	7764	7840
Humboldt		370	667	104	186728		72102		12854.00	4506.38	440	7712	7715
Carrot River		429	745	142	184695		52632		16708.94	3289.50	500	5940	5944
Weldon		459	737	99	178437		69175		14720.66	4323.44	700	12741	12805
Total			12275	1815	3128097		1094707		\$ 215205.84	\$ 68419.18	8295	124722	125708
Group VII													
Coalfields		4	590	196	186814		31553		\$ 6614.42	\$ 5097.06	280	2080	2080
Tullymet		216	357	116	114035		61942		5783.63	3371.41	200	5885	5644
Longaketon		219	717	140	239748		65595		16384.62	4097.35	497	6894	5920
30	Snipe Lake	259	787	177	296408		142034		8762.26	3378.37	500	8199	7886
Insinger		275	807	35	185095		52333		11589.92	3273.93	726	9077	9230
Elma		291	409	71	127762		52417		4914.62	3276.07	186	6043	6240
Sassman		336	804	160	220625		117219		12994.68	7326.08	667	10963	11756
Lakeside		339	455	156	147009		71808		9365.55	4488.00	225	4235	4223
Bayne		371	718	85	188965		58446		12084.45	3562.90	725	8567	8564
Three Lakes		400	501	18	141375		58842		9803.42	3355.14	400	9206	9206
Carried fwd			6145	1104	1845326		767229		\$ 99808.57	\$ 47326.81	4406	70139	70799

160 (h)

10	11	12	13	14	15	16	17	18	19	20	21	22	RECORD
Number of persons assessed on returns	Average charged with Sur tax as to occupants of 120 acres and under	Number of Persons assessed on Surtax with 120 acres and under	Average charged with Sur tax as to occupants of over 120 acres and not less than 640 acres	Number of Persons assessed on Surtax with 120 acres and not less than 640 acres	Average charged with Sur tax as to occupants of over 120 acres and not less than 640 acres	Number of Persons assessed on Surtax with 120 acres and not less than 640 acres	Average charged with Sur tax as to occupants of over 120 acres and not less than 640 acres	Number of Persons assessed on Surtax with 120 acres and not less than 640 acres	Average charged with Sur tax as to occupants of over 120 acres and not less than 640 acres	Number of Persons assessed on Surtax with 120 acres and not less than 640 acres	Average charged with Sur tax as to occupants of over 120 acres and not less than 640 acres	Average assessed by taxed as per the findings of a board of 3 and grand jurors from each county under a transfer of Records of Claims, 188 and changed with Sur as where some of code 120 acres	No. 22 in the Supreme Court Judicial Director of Regies No. 22 Admission A Schedule (Continued)
1906	326729	261	144979	65	66333	21	35510	1953	571551	92	595028	20523	
62	9567	8	4640	2	2345	1	1634	63	18186	4	38888	0	
99	19577	24	14220	3	3200	0	0	126	36997	4	28122	8258	
1757	355873	293	163539	70	71878	22	35144	2142	626734	100	661538	28781	
113	24935	36	19520	4	4480	0	0	153	48935	5	18966	0	
36	8309	7	3840	3	2642	1	1284	47	10066	3	43341	0	
83	24765	12	6880	4	4320	1	1440	105	37406	5	22060	0	
102	20996	12	6720	2	1566	2	2929	118	32210	5	42579	11610	
82	18410	17	9829	8	8894	3	4540	110	41773	5	23635	0	
20	5907	8	4800	3	3200	1	1604	32	15511	5	19951	0	
110	20275	22	13760	5	6440	2	2721	189	42196	5	22715	0	
13	3399	3	1920	1	1280	2	3840	19	10489	5	28160	0	
73	19355	16	6720	0	0	2	3083	91	29158	5	28920	0	
78	18918	7	3971	1	800	0	0	86	23689	5	31322	0	
72	15413	19	10560	1	800	0	0	92	26773	5	34389	0	
105	24806	11	6400	1	960	1	1600	118	33706	5	22880	0	
68	16232	27	13671	12	9765	4	6325	111	45993	5	15277	0	
59	12705	6	3520	1	1120	1	1341	67	18686	5	42074	0	
85	20928	16	9120	3	2720	3	4320	107	37088	5	45440	0	
77	16638	16	8640	6	5996	1	1609	99	32883	5	39219	0	
118	23844	13	7360	6	5633	0	0	137	36827	5	15795	0	
71	14442	13	7200	8	7125	2	3120	94	31888	5	37287	0	
1870	310269	280	144431	69	66741	26	39856	1725	561297	90	588410	11610	
169	43793	14	8160	7	6240	0	0	190	58193	6	23860	7280	
81	14642	18	10960	9	7411	2	3190	110	36103	6	25839	4348	
118	24125	14	8160	1	800	1	1760	134	34845	6	30720	0	
136	37760	20	12160	6	6720	9	16800	171	73440	6	68614	0	
15	4383	9	4960	4	3840	1	1440	29	14623	6	37760	0	
42	9857	13	10800	3	2880	2	3360	65	26997	6	25620	0	
130	23724	16	8160	5	5086	4	6081	154	43051	6	74168	0	
111	20337	28	15360	9	7413	2	2969	150	46379	6	25429	0	
26	5088	2	1120	1	1119	0	0	29	7327	6	51119	0	
8	1752	1	640	2	2238	1	1673	12	6303	6	47539	0	
896	185661	139	80480	47	43747	22	37273	1044	347161	60	410068	11628	

RECORD

To the Supreme Court Judicial District of Nebraska											
No. 11. Admission A. Schedule. (Continued)											
RURAL MUNICIPALITY		No.	Number of per- sons as- sessed on Ordinary Assess- ment Roll	Number of per- sons as- sessed on Special Roll	Assess- ed Ordinary Assess- ment, Roll.	Assess- ed on Special Roll	Total Ordinary Tax	Total Special	Total Number of Residents, Farmers	Assess- ment by Hudson's Bay Company	Assess- ment of Hud- son's Bay Co. charged with Bar- on as per Special Roll
Brought fwd Group VII (cont)			6145	1104	1845326	757229	\$ 99808 57	\$ 47326.81	4406	70139	70799
Hoodoo 401		674	62	182740	72354	11551.15	4522.14	612	8164	8800	
Buffalo 409		759	167	193659	84275	15682.47	5267.19	331	6132	6560	
Invergordon 480		509	76	133450	56907	8217.53	3556.67	450	10798	10807	
Manitou Lake 442		397	94	156327	84296	7199.26	5268.50	300	6213	6213	
Total			8484	1503	2511502	1055061	\$ 142453 78	\$ 65941.31	6099	101446	103179
Group VIII											
Fertile Belt 183		710	105	239872	80578	\$ 12066.63	\$ 5036.12	590	5751	5920	
10 Saltcoats 213		453	96	192967	60962	12663.76	3810.15	330	4247	4087	
Lipton 217		509	114	188551	96830	10899.79	6051.91	350	7507	7505	
Ayr 339		634	208	196420	112796	16272.55	7049.73	300	9858	9856	
St. Peter 369		617	159	198707	105296	16297.84	6581.00	300	8232	8000	
Churchbidge 211		707	208	222433	105386	11809.92	6649.15	400	7439	7680	
Kelross 247		573	85	182163	83336	11704.18	5208.51	575	11312	11307	
Newcomb 260		630	110	246784	119189	9233.16	7449.31	520	9101	9106	
Royal Canadian 261		483	76	118784	96861	5492.73	6041.25	500	6649	7193	
Monet 257		616	165	243775	145496	15668.46	9093.50	230	7933	7994	
20 Wilton 472		647	181	216889	101129	8693.66	6320.50	440	14188	14136	
Total			6584	1508	2247825	1108659	\$ 130792 68	\$ 69291.18	4535	92167	92784
Group IX											
Tecumseh 65		480	74	190050	35887	\$ 10188.89	\$ 2239.81	420	1601	1601	
Abernethy 186		467	22	182969	3713	9499.48	544.56	300	1537	1555	
Rothman 403		675	54	201989	71136	12445.84	1071.00	500	1779	1708	
Shortoaks 31		425	143	131111	49440	6572.77	3090.00	250	1920	1760	
Edenwold 153		503	64	194462	30974	17900.30	1935.87	410	1920	1760	
Scott 98		569	55	201422	24831	9707.56	1551.94	395	1440	1440	
Griffin 66		671	226	206534	79675	13546.17	4973.44	450	1440	1440	
30 Total			3781	638	1317537	245506	\$ 79861 01	\$ 15406.62	2725	11687	11264

10	11	12	13	14	15	16	17	18	19	20	21	22	RECORD
Number of Persons ascertained on Station Roll as to 1920 acres and under	Acres as charged with Surtax as to owners or occupants of 100 acres and under	Number of Persons ascertained on Station Roll as to over 200 and not more than 500 ac	Acres as charged with Surtax as to owners or occupants of over 200 acres and not more than 500 acres	Number of Persons ascertained on Station Roll as to over 500 and not more than 1250 ac	Acres as charged with Surtax as to owners or occupants of over 500 acres and not more than 1250 ac	Number of Persons ascertained on Station Roll as to over 1250 acres and not more than 1920 ac	Acres as charged with Surtax as to owners or occupants of over 1250 acres and not more than 1920 ac	Number of Persons ascertained on Station Roll as to over 1920 acres and under	Acres as charged with Surtax as to owners or occupants of 1920 acres and under	Number of Persons ascertained on Station Roll as to over 1920 acres	Acres as charged with Surtax as to owners or occupants of over 1920 ac	Acres owned by Canadian Pacific Railway Co. being part of the land grant exempt from taxation under Chapter 2, Statutes of Canada, 1918 and charged with Surtax where same exceeds 1920 acres	In the Supreme Court Judicial District of Regina No. 13 Admission A* Schedule (Continued)
836	185661	189	80480	47	43747	22	37278	1044	847161	60	410068	11628	
85	5632	17	9920	4	4180	0	0	56	19712	6	52642	0	
124	27955	29	16480	8	8640	0	0	161	53075	6	31200	10080	
62	18878	6	3522	2	1831	0	0	70	19231	6	37676	0	
74	16385	11	6240	3	2975	0	0	88	26600	6	58696	18042	
1181	249511	202	116642	64	61368	22	37273	1419	464779	84	590282	89750	
82	14498	15	9120	0	0	1	1440	95	25058	7	55520	16360	
70	15869	13	7520	4	3520	2	3560	99	30269	7	30693	5130	
75	16373	17	8127	8	7449	7	11403	107	42352	7	54478	0	
162	30145	39	21600	9	8355	1	1910	201	62010	7	50786	0	
118	28016	27	15840	4	4160	3	5280	152	53296	7	52000	0	
148	37106	38	21120	9	8900	5	7680	200	74706	8	31680	0	
39	7303	35	22080	3	3520	0	0	77	32903	8	50433	0	
75	17619	20	11520	4	4800	3	4812	102	38761	8	80488	0	
43	9068	17	10320	5	5440	0	0	65	24828	11	71833	0	
108	27610	36	20480	9	8633	4	6400	157	63128	9	82378	0	
151	23302	19	10880	1	1246	1	1908	172	42336	9	58793	14776	
1061	280909	276	158607	56	55923	27	44193	1420	489632	88	619027	85266	
55	18516	14	8160	2	1760	1	1601	72	25037	2	10800	0	
14	2428	4	2200	3	2595	1	1555	22	8713	0	0	0	
45	9225	6	3520	1	736	1	1708	53	15189	1	1947	0	
119	29440	12	6880	10	9920	2	3200	143	49440	0	0	0	
43	7811	15	7840	1	900	2	3198	61	19844	3	11330	0	
45	10709	5	2880	0	0	2	3105	52	16694	3	8187	0	
184	49015	35	20920	3	2880	2	3040	224	75255	2	4320	0	
506	122139	91	51800	20	18631	11	17402	627	209972	11	36534	0	

10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Number of Per- sons in- cluded, or Number of Persons in- cluded in- cluded	Number of Per- sons in- cluded, or Number of Persons in- cluded in- cluded	Number of Per- sons in- cluded, or Number of Persons in- cluded in- cluded	Number of Per- sons in- cluded, or Number of Persons in- cluded in- cluded	Number of Per- sons in- cluded, or Number of Persons in- cluded in- cluded	Number of Per- sons in- cluded, or Number of Persons in- cluded in- cluded	Number of Per- sons in- cluded, or Number of Persons in- cluded in- cluded	Number of Per- sons in- cluded, or Number of Persons in- cluded in- cluded	Number of Per- sons in- cluded, or Number of Persons in- cluded in- cluded	Number of Per- sons in- cluded, or Number of Persons in- cluded in- cluded	Number of Per- sons in- cluded, or Number of Persons in- cluded in- cluded	Number of Per- sons in- cluded, or Number of Persons in- cluded in- cluded	Number of Per- sons in- cluded, or Number of Persons in- cluded in- cluded	Number of Per- sons in- cluded, or Number of Persons in- cluded in- cluded	Number of Per- sons in- cluded, or Number of Persons in- cluded in- cluded
24	6347	5	3040	1	1271	0	0	30	10658	1	6240	0		
7	1440	1	480	1	748	0	0	9	2668	0	0	0		
7	1600	1	640	1	1280	0	0	9	3520	1	2240	0		
74	16884	8	1760	2	2240	1	1440	80	22274	0	0	0		
16	2800	2	1280	2	2076	0	0	20	6156	1	5680	0		
126	31912	5	3040	4	3840	0	0	135	38792	2	5600	0		
67	20499	8	4800	5	5120	0	0	80	30419	2	16160	0		
144	27135	9	5440	4	3472	0	0	157	36047	1	11521	0		
139	31788	17	10560	4	4000	3	4685	168	51088	1	2240	0		
198	52615	25	15040	4	2860	2	3520	227	74535	1	2560	0		
105	28686	18	11000	8	7840	2	3360	155	50886	1	3520	0		
905	221656	94	37080	36	35247	8	13006	1043	326988	11	55761	0		
0	0	1	689	2	2080	1	1600	4	4319	0	0	0		
8	1600	2	1263	0	0	0	0	10	2868	0	0	0		
33	7365	9	5117	5	4882	1	1600	48	18954	1	9681	0		
98	23289	21	1412	1	960	2	3840	122	29501	1	3520	0		
139	32244	33	18436	8	7922	4	7040	184	65642	2	15201	0		
30	6400	3	1600	1	960	0	0	34	8960	2	7140	0		
75	14478	16	8259	5	5280	1	1440	97	29457	1	2960	0		
105	20875	10	9859	6	6240	1	1440	131	38417	3	10100			
15842	3492276	2534	1444771	655	541094	298	382954	19269	5961095	722	6020837	337870		



In the Supreme Court

Judicial District of Regina

Between.

RURAL MUNICIPALITY OF BRATT'S LAKE, ET AL,

Plaintiffs,

and

THE GOVERNOR AND COMPANY OF ADVENTURERS
OF ENGLAND TRADING INTO HUDSON'S BAY,

Defendants.

10 Hon. W F. A. Turgeon, K.C., and P M. Anderson
for Plaintiffs,

J. A. Allan, K.C., D. H. Laird, K.C., and S. J. Rothwell, K.C.
for Defendants.

Judgment: LAMONT, J.

In January, 1916, six rural municipalities brought six separate actions against the Defendants. Each action was for taxes levied for the year 1914 upon the lands of the Defendants under the surtax provisions of "The Rural Municipality Act," being R.S.S. 1909, Ch. 87, as amended by Chaps. 30 and 31 of the Statutes of 1912-13, and Chap. 46, of
20 the Statutes of 1913. On the 15th of February, 1916, the Defendants obtained an order consolidating the six actions and giving them leave to deliver their defence in the consolidated action.

The amount of land assessed to the Defendants in each of the said municipalities and the taxes levied thereon are as follows:—

	<i>Municipality</i>	<i>Number of Acres</i>	<i>Amount of Taxes</i>
	Bratt's Lake	480	\$ 30.00
	Redburn	796	49.75
	Abernethy	1,395	97 18
	Craik	6,444	402.75
30	Chaplin	8,839	552.43
	Nipawin	10,820.2	676.26

In their statement of Defence the Defendants admit the ownership of the lands assessed to them by the respective plaintiff muni-
cipal

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In the
Supreme
Court
Judicial
District of
Regina

No. 14,
consent for
Judgment of
Lamont J.

LIFE 2000

Fig. 3. 1991.

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TABLE 5
continued

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[illegible]

011-2623-4444

92 93

1. INTRODUCTION

• **ACUTE**

1. *revised*

4 15 1800

palities. They also admit that the plaintiff municipalities levied and assessed during and for the year 1914, the tax referred to in the several statements of claim. They however resist payment of the tax on the following grounds:

1. That the Legislature had no power to enact the provisions which imposed the tax.

2 That if the provisions are within the competence of a Provincial Legislature to enact, this particular tax was not validly imposed.

3. That if the tax was validly imposed as against landowners generally, it is invalid as against the Defendants because it contravenes Clause 11 of the Deed of Surrender entered into between Her Majesty and the Defendants which provides that no exceptional tax shall be placed upon the Company's lands.

"The Rural Municipality Act" makes provision for the levying of taxes for the purposes of the municipalities. Sec. 252 provides for the assessment of every owner or occupant of land, and the preparation of an assessment roll, containing a description of each parcel of land, the number of acres it contains and the assessed value thereof, which is to be the actual cash value. Sec. 294 provides that the Council of every municipality shall as soon as practicable in each year prepare in detail an estimate of the probable expenditures for the year. Sec. 295 reads as follows (Ch. 30 of 1912-13):

295. Upon the completion of the said estimate the secretary shall lay before the council the revised assessment roll of the municipality for the year certified to as provided by Section 292 hereof and the council shall by resolution authorize the treasurer of the municipality to levy upon all the lands entered in the said roll such taxes at the uniform rate on the dollar as shall be deemed sufficient to meet the said estimate of expenditure and in fixing the said rate the council shall make due allowance for the non-payment of taxes.

Sec. 296 fixes a maximum in excess of which the rate cannot be levied. Then follow the surtax provisions, which in part are,—

323b—In addition to the tax assessed under the provisions of Section 252 hereof it shall be the duty of the council of every rural municipality and it shall have the power to annually assess, levy and collect a tax of six and one-quarter cents per acre hereinafter called a surtax

on all lands within the municipality made subject to the same as hereinafter set forth provided however that the said assessment and levy shall first be made during the year 1914.

Provided that the tax under this section on any parcel of land liable to the surtax shall not be less than fifty cents.

323d.—In the year 1914 and annually thereafter the assessor shall prepare a separate assessment roll to be known as the surtax roll which shall include all lands within the municipality subject to a surtax as hereinafter provided and such roll shall be in such form as is prescribed by the minister.

323c.—The lands to be included in the surtax roll and to be subject to the said surtax shall be,

- 1 The lands of any owner or occupant not exceeding 320 acres which has less than one-quarter of its area under cultivation unless such owner or occupant is an actual resident upon the said land or resides upon a farm of an area of at least eighty acres situate within a distance of nine miles therefrom in a direct line exclusive of the width of road allowances crossed in the measurement and owned solely and occupied by him, or on a farm of that area and so situate, owned solely and occupied by his father, mother, son, daughter, brother or sister.

2. The land of any owner or occupant exceeding 320 acres but not greater than 640 acres which has less than one-quarter of its area under cultivation.

3. The land of any owner or occupant exceeding 640 acres but not greater than 1,280 acres, which has less than one-half of its area under cultivation

4. The land of any owner or occupant exceeding 1,280 acres but not greater than 1,920 acres which has less than one-half of its area under cultivation

- 5 The land of any owner or occupant exceeding
1,920 acres.

RECORD

IN THE
SUPREME
COURT,
JULY 21,
THIRTEEN
1904.

BY
MORRISON & CO.,
ATTORNEYS AT LAW,
TORONTO.

It is these surtax provisions which the Defendants contend are invalid. The first inquiry therefore is as to the competency of the Legislature to enact these provisions. Do they come within Clause 2 of S. 92 of "The British North America Act"; that is, does the tax levied constitute direct taxation within the province in order to the raising of a revenue for provincial purposes.

In *Bank of Toronto v Lambe*, 12 A.C. 575, the Privy Council adopted as a fair basis for testing the character of the tax therein impeached the following definition of John Stuart Mill

- 10 Taxes are either direct or indirect. A direct tax is one which is demanded from the very persons who, it is intended or desired should pay it. Indirect taxes are those which are demanded from one person in the expectation and intention that he shall indemnify himself at the expense of another, such are the excise or customs.

- In that case the Province of Quebec imposed a tax upon Banks carrying on business within the Province varying in amount with the paid up capital and with the number of its offices. It was held to be direct taxation. The principle laid down in that case was affirmed by 20 the same court in a subsequent case, *Brewers & Malsters Association of Ontario v Attorney-General of Ontario* (1897), A.C. 231.

Applying that principle to the case at bar, it seems to me beyond question that a tax of six and one-quarter cents per acre upon land within the Province is a tax demanded from the very persons (the owners or occupants thereof) whom the Legislature intended and desired should pay it. It is therefore direct taxation.

- The next question is, was it imposed in order to raise a revenue for Provincial purposes? If the tax was imposed for the benefit and purposes of the rural municipalities, it is as much a provincial purpose 30 as if the Legislature had directed that it should be paid into the Provincial Treasury and form part of the general revenue of the Province. *Dow v. Black* L.R. 6 P.C. 272. In enacting the surtax provisions, the Legislature did not specify how the tax when collected should be used or to what object it should be applied, and it was strongly contended on the argument that as provision had already been made to meet all the requirements of the municipalities, the tax could not have been intended for municipal purposes and as the Legislature had failed to indicate the purpose for which it was to be raised it was not validly imposed.

It will be observed that under S. 323b the power given to the municipality to assess and levy the surtax is "in addition to the tax assessed under Section 252 hereof." This language is peculiar. No tax is assessed under Sec 252. All that Section 252 does is to provide for the assessment being made. The tax is levied under S. 295. What the Legislature evidently intended to say was that in addition to the tax for which the assessment was made under the provisions of S. 252, the council was authorized to levy another tax, namely, the surtax.

in the
Supreme
Court
Judicial
District of
Nebraska
—
No. 24
Argument for
Judgment of
Larson &
Cotton (Sons)

- 10 The tax which had previously been authorized was the amount deemed necessary to be raised to meet the estimated expenditure, making allowance for the non payment of taxes and rebate. This amount in any one year would be the difference between the total estimated expenditure for that year and the amount the council had on hand or expected from sources other than the levy under S. 295. These sums would include arrears of taxes, money levied during the preceding year to meet estimated expenditures which for some reason were not incurred, etc. Was the surtax intended to be taken into account in ascertaining the amount required to be raised under the general levy?

- 20 In a recent judgment of Brown J. in Rural Municipality of Snake Lake v. Martin (1918), 1, W. W. R., 841, that learned Judge held that as provision had already been made for a levy to meet the needs of the municipality, and as the council were obliged to levy a fixed rate regardless of its needs, it could not have been intended that the tax when collected should have been appropriated for municipal purposes, and, as it had not otherwise been appropriated by the Legislature the levy was invalid. Am I bound by that decision?

In Forster v. Baker (1910) 2 K.B. 636 Mr Justice Bray was called upon at the trial to decide a point which a short time before had been passed upon by Darling J. At p. 638, he said:

- 30 "I have always understood that one judge is not bound by the decision of another judge on a point of law at nisi prius and therefore I think I am bound to consider the case and to decide it according to my own opinion at the same time of course giving great weight to the decision of Darling, J."

- It is therefore my duty to give effect to the conclusion at which I have arrived after giving the best consideration at my command to the arguments set out by Brown, J. In his conclusion I am with great deference unable to concur. In my opinion it was not necessary for the Legislature to more specifically appropriate the tax. The Legis-
40 lature had already established municipalities with a municipal council in each to manage its affairs. The council of the municipality had

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Minutes for
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1904. 2
in 26. 1904

power to levy taxes to meet estimated municipal expenditure. It had no power to impose taxation for any other purpose, unless expressly authorized to do so by the Legislature.

Where the Legislature invests the council of a municipality with authority to levy taxes for municipal purposes only, in the absence of specific direction to levy for other purposes and where, by a subsequent enactment, the council is authorized to levy a specified tax without anything being said as to the application of the proceeds when collected, the presumption in my opinion arises that the council is to levy the specified tax for the only purpose for which it could legally impose taxation, namely for the purposes of the municipality. That the tax was so applied appears from the evidence of the secretary treasurers of 5 of the plaintiff municipalities who were at the trial, and each of whom testified that in his municipality the proceeds expected from the surtax were considered as municipal moneys when estimating the amount which would be required under the general levy, and that when collected it was used for municipal purposes.

Stress was laid on the fact that the Legislature not only authorized the council to levy the tax, but expressly stated it to be the duty of the council so to do. While that is true it is nevertheless the council, and not the Legislature that imposes the tax, and the inference to be drawn as to the application thereof is in my opinion to be determined in the light of that fact.

I am therefore of the opinion that the tax, being municipal taxation, was levied for the raising of a revenue for Provincial purposes and that it is not invalid by reason of the fact that the Legislature did not more specifically appropriate it.

Other arguments questioning the valid imposition of the tax were advanced on behalf of the Defendants, namely that the imposition of a fixed rate per acre was a departure from the principle of uniform rate based upon assessed values embodied in the other provisions of the Act,

That taxation to be valid should be uniformly applied and the tax in question was calculated to lessen the burden upon the resident small land-owners and increase it against the owners of large tracts, also that this tax being an arbitrary one, imposed without regard to the needs of a municipality was contrary to the principles which according to economists should govern taxation.

In so far as these arguments are advanced to establish that there are restrictions upon the power of the Legislature as to the character

of the taxes it must impose when legislating within the sphere of its jurisdiction, they cannot be supported

In *Fortier v Laube*, 25 S.C.R. 422, at p. 429, Mr. Justice Taschereau said

10 The contention of the appellant based upon the ground that this tax has not been legally apportioned and is null for want of uniformity and equality, is in my opinion untenable? Whatever political economists and other writers may say on this subject, I know of no law in the Dominion that in any way puts
any restriction, limitation or regulation of that kind on the powers of the federal or provincial authorities in relation to taxation within their respective spheres

These arguments above referred to might suitably have been directed to the Legislature when the provisions in question were under consideration, but they cannot, in my opinion be usefully employed here. When it is found that a Statute is within the competency of the Legislature to enact, and the language thereof is sufficiently clear to enable the Court to determine what the Legislature means, the Court must give effect to it, whether or not it alters the principles theretofore
20 adopted or is out of harmony with those principles that economists believe to be sound. The Court cannot inquire whether, or not the Legislature wisely exercised the discretion vested in it by "The British North America Act."

The provisions being *infra vires* and validly imposed do they contravene the terms of the special contract entered into between the Crown and the Defendants.

The Defendant Company was incorporated in 1670 by Royal Charter whereunder it was granted the sole trade and commerce therein referred to together with the lands, countries and territories on the
30 coasts therein mentioned including Rupert's Land, and with its Head Office at London, England. After the Confederation of the Canadian Provinces in 1867 it was deemed desirable that Rupert's Land should be acquired by the Dominion and in 1868 "The Rupert's Land Act" was passed by the Imperial Parliament, by which it was provided that the defendant Company might surrender and the Crown accept a surrender of all its lands, territories, rights, and privileges in Rupert's Land on such terms and conditions as might be agreed upon. By a Deed of Surrender bearing date November 19th, 1869, the Company surrendered to Her Majesty the rights, powers and authorities granted
40 by the said Charter upon the terms and subject to the conditions therein set out. These amongst other things provided that certain lands in

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 of
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what was described as the Fertile Belt should belong to the Company. The said Deed also contained the following clause:

11. The Company is to be at liberty to carry on its trade without hindrance in its corporate capacity, and no exceptional tax is to be placed on the Company's land, trade or servants, nor any import duty on goods introduced by the said Company previously to such acceptance of the said Surrender.

On June 23rd, 1870, was passed an Imperial Order-in-Council which had the force and effect of Imperial Legislation, whereby
 10 Rupert's Land was admitted into and became part of the Dominion of Canada from and after July 15th, 1870. The lands to which the Company became entitled under the terms of the Deed of Surrender and the said Order-in-Council were subsequently defined and the Company became the owner thereof. A portion of the territory which had formed Rupert's Land was in 1905 organized into the Province of Saskatchewan under an Act of the Dominion Parliament known as "The Saskatchewan Act," 4-5, Edw. VII, ch. 42. Section 23 of that Act is as follows:

23. Nothing in this Act shall in any way prejudice or affect
 20 the rights or properties of the Hudson's Bay Company as contained in the conditions under which that Company surrendered Rupert's Land to the Crown.

It is admitted that the lands of the Company referred to in the pleadings and taxed by the plaintiff municipalities herein were part of the lands in the Fertile Belt granted or retained by the Company under the Deed of Surrender. Clause 11 of the Deed therefore applies to the lands upon which the surtax has been levied.

The question now is, is the surtax an exceptional tax within the meaning of that clause? If it is, it cannot be enforced as against the
 30 Company for legislation, whether Federal or Provincial, is subject to that clause and must not be prejudicial to the rights of the Company thereunder.

The dictionary meaning of exceptional is "unusual," "uncommon," "peculiar," "out of the ordinary," and on this was based an argument that any tax which was different from those ordinarily imposed at the date the Deed was executed was properly called an "exceptional Tax" and it was sought to introduce evidence that at that date there was nowhere in the British Empire any tax imposed which, in any way, resembled the surtax in question. It was also
 40 argued that the tax was "exceptional" because the grafting of a flat

rate per acre upon a system of taxation based upon assessed values constituted an exceptional system of taxation. Further that the tax was exceptional in the manner in which it was imposed, being an arbitrary levy without permitting any discretion to be exercised by the council.

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Judicial
Committee at
Ottawa

No. 36
Reference for
Judgment at
Lawrence J.
(continued)

Then turning to the Surtax provisions themselves, it was contended that the tax was exceptional because (a) the provisions did not apply to vacant land in cities, towns and villages, and (b) they permitted the owners of certain lands to escape the tax by reason of residence or cultivation.

In determining what the parties to the Deed of Surrender meant by an exceptional Tax in Clause 11, it is necessary in my opinion to consider the facts and circumstances under which the contract was entered into, the object the parties had in view and the danger against which Clause 11 was introduced to afford protection. (See remarks Lord Blackburn in *Caledonian Ry. Co. v. North British Ry. Co.*, 6 A.C. 114, at p. 126.)

The Company had for long years carried on its business and exercised its rights and privileges. The territories which it possessed and these rights and privileges it was now surrendering to Her Majesty. The object of the surrender was to enable Rupert's Land to be incorporated into and form part of the Dominion of Canada. Once Rupert's Land became part of the Dominion the Federal Parliament would have over it the legislative jurisdiction vested in it by "The British North America Act, 1867," including the power to establish provinces therein.

As the Deed of Surrender makes express reference to "The British North America Act, 1867" the parties to the contract will be presumed to have been familiar with the provisions of that Act and to have known that by it the Parliament of Canada was clothed with authority to raise money "by any mode or system of taxation" (S. 91, S.S. 3) and that a provincial legislature had authority to impose direct taxation. The parties must therefore be deemed to have contracted with the knowledge that, once the Surrender was completed, there would be no restriction whatever upon the Federal Parliament as to the system of taxation, which it might adopt, the character of the tax it might impose or the manner of its imposition except that it could not invade the jurisdiction exclusively given to a provincial legislature under Sec. 92, S.S. 2, and also that should provinces be formed in the ceded territories with the same legislative rights as were possessed by the older provinces the legislature of such provinces would be equally unre-

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SOUTHERN
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OF
THE
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MISSISSIPPI
IN THE
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THE
COMPANY
FOR
THE
IMPROVEMENT
OF
THE
LANDS
OF
THE
STATE

stricted in imposing direct taxation for provincial purposes. Contracting under these circumstances Clause 11 was introduced for the protection of the Company. From the language there used, it seems to me that the danger that it was desired to provide against was the imposition on the Company's lands of a tax not imposed on the lands of other owners whether that tax was a special or additional tax levied on the lands of the Company or a higher rate imposed under a tax applicable to lands generally. As I interpret the clause, the representatives of the Company in effect said to Her Majesty: "We are surrendering to you our territories and our privileges on condition *inter alia* that certain lands shall belong to us. We know that once the surrender is completed you will have unrestricted power to levy taxes on our lands. We are willing that these lands shall bear their fair and proportionate share of taxation, whether Federal or Provincial, but we wish you to agree that there shall not be imposed upon our lands a burden of taxation greater than that imposed upon the lands of other owners." This is the interpretation given to the Clause by the Court *en banc* of the North-West Territories in the case of McGowan v. H. B. Co. 5 Terr. L. R. 147.

- 20 If this view is correct the "exceptional tax" referred to in Clause 11 does not mean a tax which is exceptional as to the system adopted, the character of the tax imposed or the manner of its imposition, but it means a tax exceptional as regards the Company, one which imposes a burden of taxation on the lands of the Company which is not imposed on the lands of other owners. Do the surtax provisions have the effect of imposing heavier taxation on the lands of the Company than on the lands of other owners? The Company say that they do, (1) because there are lands within the limits of many cities, towns and villages not subject to the tax, (2) because provision is made
- 30 in which other owners may escape the tax by reason of residence or cultivation.

On the other hand it is argued that the tax is equal and uniform, that every owner who holds lands to the same extent and whose lands are in the same state of cultivation as the lands of the Company pays exactly the same tax and that on grounds of public policy the Legislature is entitled to grant exemptions from the operation of any tax.

- The case therefore seems to me to come down to this: Can a Legislature without infringing the protection afforded the Company under Clause 11, exempt from the operation of a land tax the lands
- 40 included within the boundaries of cities, towns and villages and can it also exempt the lands of other owners as a reward for cultivation?

The answer to the first question is found in the case of *McGowan v. Houson Bay Co supra*. There the taxing ordinance provided for a levy of not less than 1 1/4 cents and not more than 5 cents per acre upon every owner or occupant of land. The ordinance also provided that there should be exempt from such taxation (a) all lands held by or in trust for any tribe of Indians, (b) lands in use as a public cemetery not exceeding 25 acres, (c) not exceeding 2 acres held by or for the use of any public school or not exceeding 1 acre held for the use of any church. Notwithstanding these exemptions from the operation of the tax, the Court on banc held that the tax was uniform and equal and binding on the Company.

If the exempting of any lands from the operation of a tax has the effect of making that tax an exceptional one within the meaning of Clause 11 as contended by the Company every tax against the lands of the Company since 1881 has been exceptional and therefore invalid. In that year the Parliament of Canada ratified a contract entered into between the Crown and the Canadian Pacific Railway Company, by which 25,000,000 acres of land were given to the railway company as a bonus for the construction of a railway across Canada, and declared that such lands should be free from taxation by the Dominion or by any Province hereafter to be established, for so long as any municipal corporation therein for twenty years after the grant thereof from the Crown unless the said lands were sooner sold or occupied. Up to the present time some of these lands still remain unsold and unoccupied and are exempt not only from the surtax in question but from all other taxation. Can it be said that because the Dominion Parliament exempted the lands of the Canadian Pacific Railway Company from taxation every tax levied upon the lands of the defendant Company is, and will be, invalid, so long as any Canadian Pacific Railway lands remain exempt?

90 Thus, to my mind, is the logical conclusion of the Company's argument. Counsel for the Defendants, however, did not press the argument so far and I do not think anything of the kind was contemplated by Clause 11. The granting in Parliament of exemption from taxation whether for the purpose of opening up new sections of the country or for the purpose of encouraging the bringing under cultivation of wild lands, is a matter of public policy. The right of a Legislature to exercise its discretion in matters of public policy will not be interfered with by the Court, so long as the Legislature acts within the sphere of its legislative jurisdiction.

40 The *Bona Fide* exempting of certain lands from taxation on grounds of public policy cannot, in my opinion, be said to be imposing an exceptional tax on the lands of the Company within the meaning of

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of the
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No. 24
Respectfully
Submitted
Exhibit 2
February 11, 1912

Clause 11 Full effect can be given to the language there used by holding that Clause 11 was not directed at the right of the Legislature to grant such exemptions, but only to prevent the lands of the Company being singled out as a special subject for taxation. I am therefore of opinion that so long as the tax imposed is generally applicable to all owners, exemption from its operation honestly made on grounds of public policy cannot be considered a breach of the contract, that to constitute a breach of the contract the exemptions would have to be such that a Court would be justified in concluding that they were not made in the bona fide exercise by the Legislature of its discretion, but that under the guise of adopting certain lines of public policy it was in reality endeavouring to place an undue burden of taxation on the lands of the Company.

The last argument on behalf of the Company dealt with this point. It was contended that the object of the surtax legislation was to penalize the Company for holding large tracts of uncultivated lands. As evidence of this, Counsel for the Company pointed to the fact,—admitted by the Plaintiffs—that out of 271 rural municipalities which imposed the surtax there were 12 municipalities in which the lands of the Company were the only lands subject to the tax, that in 67 municipalities the Company was the only owner of land in excess of 1,920 acres, that the owners of lands in excess of 1,920 acres in a municipality were limited in 46 other municipalities to the Company and one other; in 54 municipalities to the Company and two others, in 25 municipalities to the Company and three others; in 18 municipalities to the Company and four others, in 14 municipalities to the Company and five others, and in 11 municipalities to the Company and 7 others.

To determine the bona fides of the Legislature in passing the Act it may not be inadvisable to look at the history of the Province for a few years previous thereto. It is a fact well known to the older residents of this Province that about a quarter of a century ago lands in this country had practically no commercial value. There were immense quantities of vacant Crown lands available for settlement and a settler could obtain 160 acres for an entry fee of \$10, and all that he had to do to obtain title thereto was to reside on the land for 6 months a year for three years and place under cultivation some 30 acres. From 1901 to 1912 settlers in large numbers came to the Western prairies; the price of land began to rise and continued rising through these years. This induced speculation. Individuals and companies bought up land, not for the purpose of cultivation, but to resell at enhanced prices which it was thought were bound to result from the influx of settlers. The holding of these lands for speculation in their uncultivated state naturally prevented close settlement and retarded the progress of communi-

- ties. This was the condition prevailing when the surtax provisions were passed. That the Company is the only owner subject to the tax in 12 municipalities is a matter to take into consideration in determining whether or not these provisions were aimed at the Company. But the fact that these provisions apply to the other parts of the Province outside what was called the Fertile Belt in which alone the Company's lands lie, would seem to negative the contention. That there are some 240 other owners paying the tax also points in the same direction. Again whatever suspicion might attach to the bona fides of the
- 10 Legislature as a result of the fact that the Company is the only owner of lands in excess of 1,920 acres in a number of municipalities, and that it shares that distinction with very few other owners in a number of other municipalities such suspicion in my opinion is more than counter balanced by the fact that all owners of land in excess of 1,920 acres in any municipality must pay the tax (S. 322 (e) S.S. 5). So that a resident owner who has every acre of his land under cultivation must pay the same tax as the Company, whose lands are uncultivated. Had the object of the Legislature been to impose additional taxation on the Company I do not think this provision would have been found in the
- 20 Act.

- The only other fact pointing to a want of bona fides on the part of the Legislature is, that an owner or occupant of not more than 320 acres with less than one-quarter of the area thereof under cultivation is not subject to the tax, if he resides upon such land or upon a farm of not less than 80 acres owned by himself or a member of his family, within 9 miles from the land subject to the surtax. This to my mind creates greater suspicion than any of the other provisions, for I find it more difficult to see how sound principles of public policy and an honest desire for equitable taxation demands that a distinction should
- 30 be made between the resident and the non-resident owner. It is a concession made in favour of the resident owner. It may however have been made upon the assumption that the resident owner was bringing his land, or the land of some member of his family, under cultivation, as rapidly as he possibly could. That is, that, being a resident of a rural municipality, such owner would be employed each season in cultivating his own land or that of some member of his family. It may have been estimated that it would apply chiefly to farmer's sons who had homesteaded or who had purchased land within 9 miles of the home farm, but who were still living at home and assisting in the cultivating of that
- 40 farm. Exemption from the tax in such a case may possibly have been considered by the Legislature good policy. At any rate I am not prepared to hold that it is sufficient to justify the inference that, in granting the exemption, the legislature was selecting the lands of the Company for exceptional taxation. Looking at the surtax provisions as a

RECORD

In the
Provision
of the
Surtax
Provisions
of the
Act
No. 16
in the
Journal of
the
Legislature
of
1900

RECORD

In the
Supreme
Court
of the
Province of
Saskatchewan
—
At the
Saskatoon
Court House
this 17th day of
July, 1918.

whole in the light of existing conditions I fail to find sufficient to justify the conclusion that the Legislature was not honestly endeavoring to give effect to what it considered wise public policy. The confining of the operation of the tax to rural municipalities is justified by the fact that in this Province the burden of taxation on lands within the limits of cities, towns and villages is notoriously greater than on lands situate in a rural municipality. Exemption on the ground of cultivation may be an inducement offered to owners to bring their lands under cultivation. The desirability of this is apparent. The imposing of the tax 10 on all owners holding more than 1,920 acres of land in any municipality without providing any escape therefrom by reason of cultivation, seems to me to be based as the Attorney-General contended upon the principle of placing the burden on those most able to pay,—a principle approved of by a number of economists. The owners of more than 1,920 acres in any one municipality may well be deemed to be more able to support taxation than the owners of smaller tracts.

I am therefore of opinion that the surtax provisions are within the competency of the Provincial Legislature to enact; that the tax is validly imposed, and that it does not contravene Clause 11 of the Deed 20 of Surrender

There will be judgment for the Plaintiffs in each case for the amount of the tax sued for, with costs.

Given at Regina, this 17th day of July, 1918.

FORMAL JUDGMENT.

RECORD

DATED AND ENTERED the 13th day of August, 1918.

THIS ACTION having on the 1st, 2nd, 4th and 5th days of February, 1918, been tried before the Honourable Mr. Justice Lamont, without a jury, in the Judicial District of Regina, and the said the Honourable Mr. Justice Lamont, on the 17th day of July, 1918, having ordered that judgment be entered for the Plaintiffs

In the
Supreme
Court,
Judicial
District of
Saskatchewan
No. 17
Formal
Judgment

- 10 The Council of the Rural Municipality of Bratt's Lake
No. 129 for the sum of \$30.00.
- The Council of the Rural Municipality of Redburn
No. 130, for the sum of \$49.75.
- The Council of the Rural Municipality of Chaplin
No. 164, for the sum of \$552.43
- The Council of the Rural Municipality of Abernethy
No. 186, for the sum of \$97.18.
- The Council of the Rural Municipality of Craik
No. 222, for the sum of \$402.75.
- The Council of the Rural Municipality of Nipawin
No. 487, for the sum of \$676.26.

- 20 IT IS THIS DAY ADJUDGED that the following Plaintiffs do
recover from the Defendant herein the following sums, together with
costs to be taxed.

- The Council of the Rural Municipality of Bratt's Lake
No. 129 the sum of \$30.00.
- The Council of the Rural Municipality of Redburn
No. 130, the sum of \$49.75
- The Council of the Rural Municipality of Chaplin
No. 164, the sum of \$552.43.
- 30 The Council of the Rural Municipality of Abernethy
No. 186, the sum of \$97.18.
- The Council of the Rural Municipality of Craik
No. 222, the sum of \$402.75.
- The Council of the Rural Municipality of Nipawin
No. 487, the sum of \$676.26.

(Seal)

J. McPHERSON,
Depty. Local Registrar

The above costs have been taxed and allowed at \$
as appears by Taxing Officer's Certificate dated this
40 day of 1918.

NOTICE OF APPEAL.

RECORD

In the
Supreme
Court,
Judicial
District of
Regina.

No. 22.
Petition of
Appeal to
Court of
Appeal by the
Defendant.

TAKE NOTICE that the above named (defendant) appellant, intends to appeal and does hereby appeal to the Court of Appeal from the judgment, order or decision made, pronounced and rendered on the 17th of July, 1918, in the above action in the Supreme Court of Saskatchewan, Judicial District of Regina, by His Lordship the Honorable Mr. Justice Lamont, and the judgment and order entered or to be entered pursuant thereto whereby judgment was given for each of the above named (plaintiffs) respondents with costs against the above 10 named (defendant) appellant.

AND FURTHER TAKE NOTICE that the above named (defendant) appellant complains of all the said judgment and order or decision and appeals from all thereof, and that the said Court of Appeal will be moved by the said (defendant) appellant at the next ensuing sittings thereof on Monday, the 30th day of September, A.D. 1918, at the hour of ten o'clock in the forenoon or as soon thereafter as counsel can be heard by way of appeal from the said judgment, order or decision of the said the Honourable Mr. Justice Lamont, and for an order that the said judgment, order or decision be set aside, reversed and 20 rescinded and that judgment be entered for the (defendant) appellant, dismissing the action with costs, or in the alternative that the said Court of Appeal do hear the evidence rejected by the learned Trial Judge, and thereafter set aside, reverse or rescind the said judgment and dismiss the said actions with costs or in the further alternative for a new trial with costs or for such further or other order as to the Court may seem meet. The grounds of such motion are among others the following:

1. That the said judgment is against law, evidence and the weight of evidence;
- 30 2. That the learned trial Judge erred in holding that the tax sued for by the respective (plaintiffs) respondents was direct taxation within the Province in order to the raising of a revenue for Provincial purposes;
3. That the learned trial Judge erred in holding that the tax sued for by the respective (plaintiffs) respondents was validly imposed;
4. That the learned trial Judge erred in holding and finding that the probable receipts from the surtax provisions of "The Rural Municipality Act" and amendments

thereto should be and were taken into consideration by the Municipal Council of the respective plaintiff municipalities when making its estimate of expenditures under section 294 of the said "The Rural Municipality Act"

RECORD
—
In the
Supreme
Court,
Judicial
District of
Regina

No. 28
Notice of
Appeal to
Court of
Appeal by the
Defendant
[D'Amours]

5. That the learned trial Judge erred in holding that the tax sued for by the respective (plaintiffs) respondents, was imposed for the benefit and purposes of the respective plaintiff municipalities;

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6. That the learned trial Judge erred in not holding that the surtax provisions of the said "The Rural Municipality Act" and amendments thereto, purporting to authorize the said tax, made no application or appropriation of the said tax when levied and collected;

7. That the learned trial Judge erred in holding that the said tax sued for by the respective (plaintiffs) respondents was not an "exceptional tax" within the meaning of Clause 11 of the Deed of Surrender of Rupert's Land by the Defendant to Her Majesty;

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8. That the learned trial Judge erred in not holding that the said tax sued for by the respective (plaintiffs) respondents was an exceptional tax by reason of being unequal, discriminatory and not uniform;

9. The learned trial Judge should have held that the said tax sued for by the respective (plaintiffs) respondents, was an exceptional tax within the meaning of said Clause 11 of the said Deed of Surrender being in addition to the ordinary tax provided for by the said "The Rural Municipality Act" and amendments thereto, and unnecessary;

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10. That the learned trial Judge erred in basing any conclusion upon the assumption that all the defendant's lands in the Province of Saskatchewan lie within the "Fertile Belt" as no evidence was given to show whether or not the defendant has lands in the Province outside the "Fertile Belt";

11. That the learned trial Judge should have held that the said tax sued for by the respective (plaintiffs) respondents was an exceptional tax within the meaning of

RECORD

In the
Registry
Court,
Judicial
District of
ReginaNo. 85
Notice of
Appeal to
Court of
Appeal by the
Defendant
Continued

said Clause 11 of said Deed of Surrender both in its nature and in its incidence upon the lands of the defendant in the respective plaintiff municipalities;

12. That under and by virtue of the said Deed of Surrender, and "The Saskatchewan Act" the burden of proof that the defendant is liable for the taxes sued for was upon the respective (plaintiffs) respondents and that the respective (plaintiffs) respondents had not met or satisfied such burden;

10 13. That the learned trial Judge erred in rejecting evidence tendered by the (defendant) appellant as to the common and usual modes of taxation in use at the date of the acceptance of the said Deed of Surrender and in the year 1913 and 1914, and at other times, and as to other matters as disclosed in the evidence taken at the trial,

20 14. That the (defendant) appellant having special rights under its charter and said Deed of Surrender and the Imperial Order-in-Council accepting the same, which rights existed at the time of the passing of the said surtax provisions of the said "The Rural Municipality Act" and amendments thereto, the learned trial Judge erred in holding that the said surtax provisions were appealable to or affected such rights,

15. And upon such further and other grounds as are set forth and disclosed in the defence and admissions filed herein and the evidence taken at the trial.

DATED at Regina, this 13th day of August, 1918.

ALLAN, GORDON & GORDON,

80 Solicitors for the (defendant) appellant,
whose address for service is the office
of Allan, Gordon & Gordon, Regina,
Saskatchewan.

To

The above named (plaintiffs) respondents
and to Messrs. Anderson, McEwen &
Company, their Solicitors.

In the Court of Appeal

RECORDED
—
In the Court
of Appeal,
No. 11.
Reasons for
Judgment.
Haultain,
C. J. H.

BETWEEN :

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THE COUNCIL OF THE RURAL MUNICIPALITY OF
BRATT'S LAKE NO. 129; THE COUNCIL OF THE
RURAL MUNICIPALITY OF REDBURN No. 130, THE
COUNCIL OF THE RURAL MUNICIPALITY OF CHAP-
LIN NO. 164; THE COUNCIL OF THE RURAL MUNICI-
PALITY OF ABERNETHY NO. 186, THE COUNCIL OF
THE RURAL MUNICIPALITY OF CRAIK NO. 222 AND
THE COUNCIL OF THE RURAL MUNICIPALITY OF
NIPAWIN NO. 487,

(Plaintiffs) Respondents,

—AND—

THE GOVERNOR AND COMPANY OF ADVENTURERS OF
ENGLAND TRADING INTO HUDSON'S BAY

(Defendant) Appellant.

HAULTAIN, C. J. S., Reasons for Judgment.

The first branch of this appeal turns on the questions raised
in the case of The Council of the Rural Municipality of Snipe Lake No.
20 259 v. Martin. For the reasons stated in my judgment in that case the
appellant must fail on this branch of its appeal.

The second branch of the case deals with the meaning and effect
of Clause 11 of the "Deed of Surrender," which, by the terms of the
Order in Council of the 23rd June 1870, made under the authority of
section 146 of The British North American Act, 1867, imposes a constitu-
tional limitation on the taxing powers both of the Dominion and the
Provinces. This limitation was further recognized and imposed by
section 23 of The Saskatchewan Act (4-5 Edw. VII, C. 42)

In view of the very full discussion of this branch of the case
30 by the learned trial Judge and by my brothers Newlands and Elwood,
I shall confine myself to very general terms in what I have to add to
the discussion.

The argument against the tax in question turns almost entirely
on the meaning and significance of the word "exceptional." The main
contention of the appellant—logically carried out—leads to the proposi-
tion that by the clause in question both the Dominion and the Province,
so far as the land and servants of the Company are concerned, are
limited to systems and principles of taxation which were known,
recognized or established on the 23rd June 1870. Anything new is
40 exceptional. This position is, in my opinion, quite untenable. In the
first place, the argument, even if sound, does not apply to the facts of

RECORD this case. The particular tax in question comes within the general description of a "progressive tax." According to Professor Seligman of Columbia University, in his book entitled "Progressive Taxation in Theory and Practice," (at p. 1), cited in counsel for the appellant

in the Court
of Appeal
Reasons for
Judgment
Revisited,
C. J. H.
(Continued)

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"A survey of the history of taxation will show repeated attempts made to introduce the progressive principle, from the early legislation of Solon down to the present time. If we confine ourselves to the nineteenth century we shall find, indeed, that the general sentiment in many places is in favour of proportional taxation, but that on the other hand almost every country has to some extent introduced the progressive principle into its tax system. This is true not only in monarchies like those of continental Europe and Japan, but in democracies like those of America, Australia and Switzerland. To give a few instances, we find progressive income taxes in most of the German states, Austria, Sweden, Denmark, Holland and Belgium as well as in Switzerland, progressive rental taxes in France and Australia, progressive property taxes in Switzerland, Holland and Australia, and progressive inheritance taxes in France, Germany, England, Switzerland, Australia, Canada and elsewhere. Even in the United States, which is supposed to be *par excellence* the home of proportional taxation, we have had a progressive property tax, like the federalist house tax, and some decidedly progressive income taxes, both national and local, and we still have progressive income taxes, progressive inheritance taxes, and progressive land taxes. It is hence idle to claim that proportional taxation is the rule. On the contrary, practice seems to be tending more and more to the partial or complete adoption of the progressive principles."

The system in question is therefore not new, or unusual or exceptional in its permanent and generic features. It is a species of the genus "Progressive Tax." It is quite true that in actual practice the tax falls exceptionally heavily on the Hudson's Bay Company. But that is in my opinion, an accidental and non essential accompaniment of the tax. It is a permanent and essential feature of the tax that it falls more heavily on the class of large land holders, but it is only an accidental and transitory feature as regards any member of that class.

Under any system of progressive taxation, whether of incomes, of inheritances, of rentals or of property, there will always be some person or some estate which pays the largest amount, but that would not be a good ground for contending that any particular person or estate had been singled out as the object of "exceptional taxation."

The appellant's argument seems to me to fail in two respects. In the first place it discusses the word "exceptional" from the objective instead of from the subjective point of view. See *Thetford Mines*

Town Corporation v Amalgamated Asbestos Corporation, Limited, (1916) (2 A.C. 588, per Lord Buckmaster L.C. at p. 592). It is not a question of what sort of a tax it is, *qua* tax, but what sort of a tax it is in relation to the Hudson's Bay Company. In the second place, it confuses the accidental with the essential, and attempts to create a specific and permanent difference out of a transitory condition.

RECORD
in the Court
of Appeal
No. 18,
Reasons for
Judgment
Haultain
C. J. R.
(1916) 1802

The appeal should be dismissed with costs.

Given at Regina this 21st day of December, 1918.

F. W. G. HAULTAIN,
C. J. S.

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THE COUNCIL OF THE RURAL MUNICIPALITY OF SNIPE LAKE No. 259
VS. MARTIN

No. 46,
Reasons for
Judgment
Haultain
C. J. R.
in Rural
Municipality
of Snipe Lake
No. 259
vs. Martin

HAULTAIN C. J. S.—Reasons for Judgment

This action was brought for the recovery of certain taxes levied under the "surtax" provisions of The Rural Municipality Act (R. S. Sask. Cap. 87) and amendments.

The learned trial judge dismissed the action, on the ground that as the Municipality was using the taxes for municipal purposes, while the Act does not specifically devote them to those purposes, it
20 has no right of action.

The fact that the Municipality has used or claims the right to use these taxes for its own purposes does not seem to me to have anything to do with this case. The Statute distinctly confers power to levy, assess and collect. (Sec. 323, (b))

By section 323, i, all the provisions of The Rural Municipality Act respecting the assessment, levy and collection of municipal taxes and for enforcing payment of the same are made to apply to the taxes in question, and by section 309, any taxes or arrears of taxes due to the Municipality may be recovered by suit in the name of the municip-
30 pality. The regularity of the procedure for the levy and assessment of these taxes is not called in question, so that the plaintiff's right of action in my opinion is complete, and cannot be affected by any question as to the ultimate use or destination of the taxes. That is a question, if there is really any question about it, to be settled between the Province and the Municipality *after* the Municipality, which is at least the duly authorized agent for collection, has got in the money. There is no doubt in my mind that the surtax amendments were enacted for the purpose of supplementing the municipal revenue. Section 323, b, says "in addition to the tax assessed under the provisions of
40 section 252 hereof" a further tax shall be assessed, levied and collected. It will be noticed also that the new sections providing

RECORD
In the Court
of Appeal
No. 10.
Hewitt for
Judgment
Hawkins
C. J. R.
in Burn
Municipality
of White Lake
No. 10.
vs. Martin.
(Continued)

for the surtax are added to that part of the Act which deals with taxation. In the absence of express words to the contrary, the presumption is that the additional taxing power was given for municipal purposes, although, as I have already pointed out, the purpose or ultimate destination of the tax is immaterial.

A great deal of stress was laid on the working of sections 294 and 295 of the Act by the learned trial Judge, and on appeal by counsel for the respondent. It was argued that these sections make full provision for meeting all "the needs" of the Municipality by means of a uniform system of taxation and that the Legislature has indicated "that the surtax is something over and above any tax required to meet the needs of the Municipality." I must confess that I fail to appreciate the significance of these statements, even if they are correct. The council is not required to prepare a statement of the needs but a statement of the *probable expenditure* of the municipality. That expenditure would necessarily be governed by the amount of assessable property in the municipality and the maximum rate permitted by the Statute. To say that all the needs—or even all the estimated expenditure—of the Municipality was to be provided for by the uniform rate is not accurate. The Municipality has several other sources of income, such as license fees, fines for infraction of by-laws, arrears of taxes collected within the year, taxes levied on land in hanulets under section 300, etc., etc. It is reasonable to suppose that the council, in preparing its estimate of probable expenditure for any year, would also take into consideration its probable revenue for the same period from all sources before the fixing of the uniform rate, and, in estimating its probable expenditure it would be governed by the amount of its probable revenue. In other words, it would be obliged to cut its coat according to the cloth.

The Legislature evidently considered that all the needs of the municipality could not be supplied by the original method of taxation, and, by later legislation, which must govern if there is any inconsistency, has empowered the municipality to assess, levy and collect these additional taxes.

Another ground taken by counsel for the respondent is, that the tax is not direct taxation within the meaning of subsection (2) of section 92 of The British North America Act, 1867. That it is a direct tax is self-evident, and it is a direct tax within the Province in order to the raising of a revenue for provincial purposes whether it goes in the end into the Provincial or municipal treasury. *Jynch v. Canada North West Land Co.* 19 S.C.R. 212.

Questions concerning the form, nature, incidence and method of this taxation cannot affect the result in this case, so long as the tax is direct and for provincial purposes. *Fortier v. Lambe*, 25 S.C.R. 422.

Questions of that sort belong exclusively to the realm of academic or political discussion.

For the foregoing reasons the appeal should be allowed with costs, the judgment below set aside, and judgment entered for the plaintiff for the amount of its claim and costs.

Given at Regina this 21st day of December, 1918.

F. W. G. HAULTAIN,
C. J. S.

RECORD
In the Court
of Appeal
No. 43
Statement for
Judgment
Haultain
C. J. S.
In Rural
Municipalities
of
Bratt's Lake
vs. The
Hudson's Bay
Company
(Continued)

BRATT'S LAKE ET AL. VERSUS THE HUDSON'S BAY COMPANY.

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NEWLANDS, J. A.—REASONS FOR JUDGMENT.

No. 43.
Reasons for
Judgment
Newlands,
J. A.

The plaintiff municipalities imposed a tax of 6½ cents per acre on lands of the defendants under section 323, b, of "The Rural Municipality Act" and brought this action to recover the same and judgment was given in their favor by the trial judge. From this judgment the defendants appeal on three grounds:

First that the tax sued for was not direct taxation within the province in order to the raising of a revenue for provincial purposes, within the meaning of subsection 2 of Section 92 of the "British North America Act." Second, that the said tax was not validly imposed 20 and third,—that the said tax is an exceptional tax within the meaning of clause 11 of the Deed of Surrender between the appellants and the Crown under the provisions of the Rupert's Land Act, "1868."

The first two grounds of appeal are in effect only one, as the appellants admit that if the tax is validly imposed that it is direct taxation, but they claim that not being validly imposed it is not a tax and therefore not direct taxation, these first two grounds may therefore be considered together.

The wording of the section of the statute under which this tax is imposed is the basis of this argument. The Appellant claims that 30 there is no purpose stated in the Act for which this tax is levied; that to be a good tax and within the powers of the provincial legislature it must be for public purposes within the province, that the Act does not state that the tax is for provincial or municipal purposes, or for either I do not think that this is a question in which the appellants are interested at this stage. It is sufficient for them to say that the legislature has given the plaintiffs power to raise the tax in question and to sue for it, all of which the legislature had power to do. No question is raised 40 as to the provisions of the Statute not having been carried out and therefore it is only the power of the legislature to pass the law, and the effect of that law, that is attacked.

As there is in my opinion no question as to the power of the legislature to pass the law it only remains to decide the meaning of that Act. The section in question is as follows:—

IN RECORD
to the Court
of Appeals

No. 41
Petitioner: Def.
J. Edgar Hoover
Respondent:
J. A.
(Clerk's Office)

323b In addition to the tax assessed under the provisions of section 252 hereof it shall be the duty of the council of every rural municipality and it shall have power to annually assess, levy and collect a tax of six and one-quarter cents per acre hereinafter called a "surtax" on all lands within the municipality made subject to the same as hereinafter set forth, provided however that the said assessment and levy shall first be made during the year 1914.

This section is contained in the "Rural Municipality Act," 10 which Act provides for the constitution and powers of Rural Municipalities. On the face of it, it is a section giving a source of revenue to a Rural Municipality. Is it necessary then to ask for what purpose is this revenue given? Surely for the purposes of the Rural Municipality. But the appellant says these purposes have all been provided for by sections 294 and 295 of the Act. These sections are as follows —

294 The council of every municipality shall as soon as practicable in each year prepare in detail an estimate of the probable expenditures of the municipality for the year and such estimate shall include the sum or sums required to repay any temporary loan or to meet any debenture coupons which may fall due during the year.

295 Upon the completion of the said estimate the secretary shall lay before the council the revised assessment roll of the municipality for the year certified to as provided by section 292 hereof and the council shall by resolution authorize the treasurer of the municipality to levy upon all the lands entered in the said roll such taxes at the uniform rate on the dollar as shall be deemed sufficient to meet the said estimate of expenditure and in fixing the said rate the council shall make due allowance for the nonpayment of taxes.

The municipality is to prepare an estimate of the probable expenditures for the year, including such sum as may be required to pay for a temporary loan or to meet debentures falling due, and in striking the rate they are to make due allowance for the nonpayment of taxes.

Nothing is said in either of these sections as to taking into consideration other sources of revenue and the municipality would have several other than that mentioned in section 323b, as for instance, licenses, fines, unpaid taxes, etc. All these sources of revenue, as well as that provided for in section 323b would be taken into consideration in making their estimates and striking the rate, and the use of the words "in addition to the tax assessed under the provisions of section 252" — section 252 being the section which provides for the assessment under which the rate provided for in sections 294 and 295 — means exactly what it says, that the rate of 6¼ cents per acre is an additional source of revenue but as I have already stated one that would necessarily be taken into consideration in ascertaining the amount to be raised under section

295. I am therefore of the opinion that the clause in question imposes a direct tax for the purpose of raising a revenue for municipal purposes, and that it is therefore legislation within the powers of the legislature.

RECORDED
In the Court
of Appeal
No. 11
Reasons for
Judgment
by Viscount
J. C.
(Continued)

The next ground of appeal is that the tax is an "exceptional tax" within the meaning of Clause 11 of said Deed of Surrender. This clause is as follows:

10 11 The Company is to be at liberty to carry on its trade without hindrance in its corporate capacity and no exceptional tax is to be placed on the company's land, trade or servants, nor any import duty on goods introduced by the said Company previously to such acceptance of the said surrender.

It was argued on the part of the appellant that the words "exceptional Tax" meant a tax that was different from the ordinary method of taxation in force in either England or Canada at the date of the Deed of Surrender.

I cannot agree with this interpretation, if for no other reason than because at that time there was no system of taxation in force in the country surrendered to the Crown, there were no provincial or municipal institutions in existence there, that in the larger part of the country
20 the only inhabitants were the servants of the Hudson's Bay Company, and that in most of the territory the only land owned by other than the Crown was 1/20 of the fertile belt, i.e. the lands south of the Naskatchewan River, granted to the company. It was not the kind of tax that the parties meant to provide against, but rather that the Company should not be made an exception and to be made liable to a tax which fell, not generally upon the lands or the people of Canada but upon the lands or the servants of the Company alone. The Parliament of Canada was at that time the only authority who could tax them, and they provided that
30 no tax should be imposed upon their trade, land or servants, that was not imposed generally throughout Canada. The Company was to be liable to the general system of taxation throughout Canada or when a Province was formed, throughout the Province but were not to be made an exception and have imposed upon their trade, lands or servants a tax that was not imposed generally throughout the country.

I would therefore interpret the expression "exceptional taxation" in the same way the Privy Council interpreted "a special tax" in *Theftford Mines Town Corporation v. Amalgamated Asbestos Corporation Limited*, (1916) 2 A.C. 588. In that case it was provided in the Town charter that other than a certain tax imposed thereby the
40 respondents were exempt from "any other special tax in respect of their mining operations." Lord Buckmaster, L.C. (p. 592) said:

It may not be easy to define exactly the line which will separate in all cases a special from a general tax. It is sufficient to say that a tax may be special either by reason of the object for which it is levied or the subject out of which it is raised. In the

RECORD
in the Court
of Appeal,
No. 11
Reasons for
Judgment
Newlands,
J. A.
(Continued)

present case there is no doubt that the tax is a special tax by reason of the purpose for which it is imposed, and it is declared to be so by the by-law by which it was authorized. Their Lordships think, however, that the sub-section must be read not as meaning a special tax by reason of the purposes to which it is to be applied, but as a tax specially laid upon mining operations, and this condition the present tax certainly does not fulfil.

Applying this language to the present case, a tax may be 10 exceptional either by reason of the object for which it is levied or the subject out of which it is raised. This tax may be exceptional as being different from the ordinary municipal tax. I think, however, that the clause must be read not as meaning a tax different from the ordinary but as a tax laid on the Hudson's Bay Lands, trade or servants as distinct from the general public, making them the exception from the general rule, which this tax certainly does not.

It is quite true that this tax does not touch the public generally, and that in some cases it may be avoided either by residence or cultivation, but it does touch a large class of land owners. Some 229 persons 20 or corporations were such large land owners that they could not escape the surtax either by residence or cultivation. The Appellant Company was one of this number. They are not, therefore, an exception from the general rule, and the tax cannot as far as they are concerned be an exceptional tax.

There is in my opinion nothing in the argument that the tax is one imposed in addition to another tax, nor that it is a flat rate on the acre instead of on the value of the land. It is but a sum of money payable on a quantity of land, which all land taxes are, and it can make no difference that the amount is fixed by the quantity rather than the value 30 of the land. Nor can it be said to violate the rule as to municipal taxation laid down in the "Rural Municipality Act" because this provision is a part of that Act and if it is not consistent with the principle therein set out it must be taken as an exception thereto.

In my opinion the tax is validly imposed and is not an exceptional tax on the appellant's land, and that the appeal should therefore be dismissed with costs.

Given at Regina this 21st day of December 1918.

H. W. NEWLANDS,
J. A.

40

Elwood, J. A.,—Reasons for Judgment

No. 48,
Reasons for
Judgment,
Elwood, J. A.,

This is an action brought by several Rural Municipalities to collect from the defendant a tax known as a surtax under the provisions of Ch. 31 of the Statutes of Saskatchewan for 1912 and 1913, and Ch. 46

of the Statutes of Saskatchewan, 1913. At the trial judgment was given for the plaintiffs, and from this judgment the defendant has appealed.

For the appellant it is contended that the tax is not a direct one

That it is a direct tax seems to me to be concluded by the case of *The Bank of Toronto v. Lambe*, 12 A.C. 575.

It was further contended that it was not imposed for the purpose of raising revenue for provincial purposes.

The moneys to be raised by the tax would be used either by the province or by the municipality levying it. If by the province then it must be assumed, in the absence of evidence to the contrary, that it will become part of the general revenue of the province and will be expended in the same manner as the general revenue. If it is to be used by the municipality then in like manner it must be assumed that it will be expended for municipal purposes. In either event it would be for provincial purposes. *Lynch v. Canada North West Land Company*, 19 S.C.R. 212.

It seems to me that the fact that the provision directing the levy of the surtax is contained in *The Rural Municipality Act* and there being no contrary indication of intention, shows that it was the intention of the legislature that the monies raised by the tax should become part of the revenue of the municipality levying it.

It was also contended that all the requirements of the municipality are provided for by what I shall hereafter call the "general power to tax" given by section 250a and following sections of the *Rural Municipality Act*.

It seems to me that counsel for the appellant has fallen into an error in assuming that the requirements of the municipality are fully met by the power to tax given by the general power to tax. Section 296 of the Act limits the rate to be levied in any one year by the latter form of taxation, but that does not mean that the requirements of the municipality for that year are fully provided for. Slight reflection and a very casual knowledge of municipal affairs show that many important and necessary municipal undertakings cannot be proceeded with because the revenue is not sufficient. The limitation on that mode of taxation is imposed because the legislature has thought it wise not to permit the imposition on the tax payers of a greater burden and not because the requirements are fully met. That, however, does not prevent the legislature from permitting the imposition of further taxes to be levied in any manner that may be directed by statute so long as the tax is direct and for provincial purposes. In *Fortier v. Lambe*, 25 S.C.R. at p. 429 *Taschereau J.* is reported as follows:

"The contention of the appellant based on the ground that this tax has not been legally apportioned, and is null for want of uniformity and equality, is, in my opinion, untenable. What-

RECORD
in the Court
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No. 27
Statement for
Judgment
Minord, 2 A.
C. 575 (1913)

ever political economists and other writers may say on this subject I know of no law in the Dominion that in any way puts any restriction, limitation or regulation of that kind on the powers of the federal or provincial authorities in relation to taxation within their respective spheres."

The surtax legislation was enacted by amendment after the general law with respect to taxation had been enacted, and that seems a strong argument for the contention that it was never intended that the general power to tax was thereafter to embrace the whole power of
10 the municipality to tax.

Much of the argument before us might have been advanced in a contest over the powers of a municipality to enact taxing by-laws, but such argument is of no application when considering the powers of the legislature to enact taxing statutes.

A perusal of the legislation under consideration I think should convince one that the legislature has indicated its intention that the surtax should be levied in addition to any tax levied under the general power to tax.

It seems to me therefore that the legislature had power to
20 enact the statute under consideration, and that its intention was expressed with sufficient clearness.

There remains to consider whether the defendant is exempted from the tax by reason of the provisions of clause 11 of The Deed of Surrender from the defendant to Her Majesty Queen Victoria. That clause is as follows

"The Company is to be at liberty to carry on its trade without hindrance in its corporate capacity; and no exceptional tax is to be placed on the Company's land, trade or servants, nor any import duty on goods introduced by the said Com-
30 pany previously to such acceptance of the said surrender"

Is the tax an exceptional tax within the meaning of the above clause? It is claimed that it is because it is unusual; that it discriminates between lands of residents and lands of non residents; between owners of large and owners of small holdings, between those who do and those who do not cultivate land; that it falls more heavily on the defendant than on others.

When the Deed of Surrender was executed the defendant knew it came under the general law of the land including the power to tax; that the country would likely progress, that methods of tax-
40 ation would change from time to time as the country became settled and progressed, that what might be the accepted method of taxation at one period might not be the accepted method at a later period.

The tax may be unusual; but any tax not in force at the date of the Deed of Surrender would be unusual in the sense contended for

by the appellant. There were no taxes at that time levied in the territory now known as Saskatchewan. It would therefore mean if the contention of the appellant is correct that there was to be no progress in the country, or if there were progress that the defendant was not to bear its share of the taxes imposed in consequence of such progress. Many changes have taken place in the mode of taxation. We at one time had a flat rate of so much an acre, we have a supplementary revenue tax of so much an acre; we have various forms of exemption from taxation. Exemption on the ground of cultivation is only at the most a new form of exemption. Any exemption in some degree discriminates.

That the defendant cannot cultivate the land and obtain exemption places it in no worse position than other companies holding land liable to the tax.

That in one municipality it pays all the tax is an accident consequent on its happening to have the only land in that municipality liable to the tax. We are not dealing with a tax levied by any particular municipality but with a tax imposed on certain lands throughout the whole province.

20 That it pays more of the tax than anyone else is another accident on account of its large holdings. In time it may and probably will be one of the small tax payers.

In the Deed of Surrender it recognizes its liability to pay customs taxes. Those taxes change from time to time. There is no unchangeable method or principle of levying them. They are at least claimed to be unequal, discriminatory and not uniform.

It will be noticed that clause 11 of the Deed of Surrender also refers to exceptional tax on the company's servants. With respect to the surtax the company and its servants are entitled to raise the same objection and to the same exemption. If a servant of the Company owned a quarter section which if owned by someone else would be liable to the tax would he be exempt because he was a servant of the Company on any of the grounds raised by the appellant? I apprehend not, and I apprehend that the defendant is in no different position. To my mind the defendant does not seem to be singled out by the surtax. It merely has to bear its share of the tax with those in the same class. The extent and the effect of the tax does not make it exceptional.

I am therefore of the opinion that this appeal should be dismissed with costs.

Given at Regina this 21st day of December, A.D., 1918.

E. L. Edwood,
J. A.

RECORD
In the Court
of Appeal
No. 42
Reasons for
Judgment
Edwood, J. A.,
(1 not read)

RECORD

In the Court
of AppealNo. 48.
Formal
JudgmentFORMAL JUDGMENT OF SASKATCHEWAN COURT OF
APPEAL

Saturday, the 21st day of December, 1918.

On motion made to this Honorable Court on the 31st day of October, the 1st and 2nd days of November, 1918, by counsel on behalf of the defendant in the presence of counsel on behalf of the plaintiffs by way of Appeal from the judgment pronounced in this action after the trial thereof by the Honorable Mr. Justice Lament without a jury on the 17th day of July, 1918, whereby it was adjudged that the plaintiffs do recover from the defendant the following sums, that is to say

- 10 The Council of the Rural Municipality of Bratt's Lake, No. 129, the sum of Thirty Dollars;
- The Council of the Rural Municipality of Redburn, No. 130, the sum of Forty-Nine Dollars and seventy-five cents.
- The Council of the Rural Municipality of Chaplin, No. 164, the sum of Five Hundred and Fifty Two Dollars and forty three cents;
- The Council of the Rural Municipality of Abernethy, No. 186, the sum of Ninety-Seven Dollars and eighteen cents.
- 20 The Council of the Rural Municipality of Craik, No. 222, the sum of Four Hundred and Two Dollars and seventy five cents;
- The Council of the Rural Municipality of Nipawin, No. 487, the sum of Six Hundred and Seventy-Six Dollars and twenty-six cents;

together with the cost of the action, and for an Order setting aside the said judgment and dismissing the plaintiffs action; upon hearing read the pleadings; the evidence adduced at the trial, the judgment aforesaid and upon hearing what was alleged by counsel aforesaid and the

30 Court being pleased to reserve judgment unto this day and the same coming on this day for judgment,

THIS COURT DOETH ORDER that the appeal herein be and the same is hereby dismissed and this Court doth further Order and adjudge the plaintiffs do recover against the defendant the costs of this appeal.

(SEAL)

(Sgd.) J. M. CARTHEW,
Acting Registrar.

In the Court of Appeal

RECORDED

In the Court
of AppealNo. 15
Order
granting
appellant
leave to
appeal in
this
Matter in
CouncilThe Honorable the Chief Justice
of Saskatchewan

The Honorable J. H. Lamont

The Honorable E. L. Elwood

Judges of Appeal

Saturday, 21st December,
A.D. 1918.

BETWEEN

- 10 The Council of the Rural Municipality of Bratt's Lake No. 129,
The Council of the Rural Municipality of Redburn No. 130;
The Council of the Rural Municipality of Chaplin No. 164, The
Council of the Rural Municipality of Abernethy No. 186, The
Council of the Rural Municipality of Craik No. 222; and The
Council of the Rural Municipality of Nipawin No. 487,
(*Plaintiffs*) Respondents,

—AND—

The Governor and Company of Adventurers of England Trading
into Hudson's Bay, (*Defendant*) Appellant

20 Upon the application of the above named (Defendant) Appel-
lant, upon reading the Order of His Majesty in Council dated the 4th
day of June, A.D. 1918, relating to appeals from this Honorable
Court, pleadings, exhibits, admissions and evidence in this action and
the judgment or order of this Court given and pronounced on the 21st
day of December, A.D. 1918, and upon hearing counsel for the (De-
fendant) Appellant, as well as for the (Plaintiffs) Respondents, and
for the Attorney-General of the Province of Saskatchewan:

(1) IT IS ORDERED that the above named (Defendant)
Appellant have leave to appeal to His Majesty in Council from the said
judgment, order or decision of this Court dated the 21st day of De-
cember, A.D. 1918.

30 (2) IT IS FURTHER ORDERED that the said leave to ap-
peal be granted on the following conditions:

(a) That the above named Appellant do give good and suf-
ficient security in the sum of Two Thousand Dollars (\$2,000.00) for
the due prosecution of said appeal and the payment of all such costs
that may become payable to the (Plaintiffs) Respondents in the
event of the Appellant not obtaining an Order granting it final leave
to appeal or of the appeal being dismissed for non prosecution or of
His Majesty in Council ordering the Appellant to pay the Respond-
ents' costs of the said appeal (as the case may be)

40 (b) That such security shall be given by the payment into
the Court of King's Bench, of the Province of Saskatchewan by the
Appellant of the said sum of Two Thousand Dollars (\$2,000.00) with-
in ten days from this date.

RECORD

In the Court
of AppealNo. 44.
Order
granting
defendant
leave to
appeal to
His Majesty
in Council
court needs

(3) IT IS FURTHER ORDERED that the (Defendant) Appellant shall have four months from this date within which to take the necessary steps for the purpose of procuring the preparation of the Record on said appeal and the despatch thereof to England

(4) IT IS FURTHER ORDERED that the execution of the said judgment of this Court dated the 21st day of December, A.D. 1918, and all proceedings on said judgment shall be and the same are hereby suspended and stayed pending the hearing and disposition of said appeal.

10 (SEAL)

(Sgd.) J. M. CARTHEW,
Acting Registrar.

IN THE COURT OF APPEAL

The Honorable the Chief Justice of Saskatchewan.

The Honorable Mr. Justice Lamont

Monday the 30th day

The Honorable Mr. Justice Edwood

of December, A.D. 1918.

Judges of Appeal.

No. 45.

Order
granting
defendant
final
leave to
appeal to
His
Majesty in
Council.

BETWEEN:

The Council of the Rural Municipality of Bratt's Lake No. 120;
The Council of the Rural Municipality of Redburn No. 190,
The Council of the Rural Municipality of Chaplin No. 164; The
Council of the Rural Municipality of Abernethy No. 186; The
Council of the Rural Municipality of Craik No. 232, and The
Council of the Rural Municipality of Nipawin No. 487,

AND— (Plaintiffs) Respondents,

The Governor and Company of Adventurers of England Trading
into Hudson's Bay,

(Defendant) Appellant.

Upon the application of the above named (Defendant) Appellant, The Governor and Company of Adventurers of England trading into Hudson's Bay, upon reading the Order of His Majesty in Council dated the 4th day of June, A.D. 1918, relating to appeals from this

30 Honourable Court, the Notice of Motion of the Appellant herein, the Affidavit of P. H. Gordon filed herein and the exhibits thereon referred to, and the Order of this Honourable Court made herein on the 21st day of December, A.D. 1918, giving conditional leave to the Appellant to appeal from the judgment, order and decision of this Honourable Court dated the 21st day of December, A.D. 1918, and upon hearing counsel for the Appellant as well as for the Respondents and for the Attorney General of the Province of Saskatchewan, and it appearing that since the making of the said Order granting such conditional leave to appeal, the Appellant has complied with the conditions set out in such Order.

40 IT IS ORDERED that the above named (Defendant) Appellant, The Governor and Company of Adventurers of England trading into Hudson's Bay, be and it is hereby granted final leave to appeal to His Majesty in Council from the said judgment, order and decision of this Honourable Court dated the 21st day of December, A.D. 1918.

(SEAL) (Sgd.) J. M. CARTHEW
Acting Registrar Court of Appeal.

LIST OF DOCUMENTS NOT COPIED OR PRINTED IN THE RECORD

RECORD
in the Court
of Appeal
No. 18
List of
documents
not printed

No.	No. or Mark at the Trial	Description of Document.	Date
	(1)	Writ of Summons in the Supreme Court, Judicial District of Regina, by the Plaintiff the Council of the Rural Municipality of Bratt's Lake No. 129, against the Defendant.	19th January, 1916
10	(2)	Writ of Summons in the Supreme Court, Judicial District of Regina, by the Plaintiff the Council of the Rural Municipality of Redburn No. 130, against the Defendant.	19th January, 1916
	(3)	Writ of Summons in the Supreme Court, Judicial District of Regina, by the Plaintiff the Council of the Rural Municipality of Chaplin No. 164, against the Defendant.	19th January, 1916
	(4)	Writ of Summons in the Supreme Court, Judicial District of Regina, by the Plaintiff the Council of the Rural Municipality of Abernethy No. 186, against the Defendant.	19th January, 1916
20	(5)	Writ of Summons in the Supreme Court, Judicial District of Regina, by the Plaintiff the Council of the Rural Municipality of Craik No. 292, against the Defendant.	19th January, 1916
	(6)	Writ of Summons in the Supreme Court, Judicial District of Regina, by the Plaintiff the Council of the Rural Municipality of Nipawin No. 487, against the Defendant.	19th January, 1916
20	(7)	Notice of Trial in the Supreme Court, Judicial District of Regina, by the Plaintiffs to the Defendant.	16th November, 1917
	(8)	Admission "B", Map of Southern part of Saskatchewan, showing the Rural Municipalities.	1st January, 1913.
	(9)	Certificate of Local Registrar of Supreme Court, certifying Appeal Book.	September, 1918
	(10)	Factum of the (Defendant) Appellant in the Court of Appeal for Saskatchewan.	
	(11)	Factum of the (Plaintiffs) Respondents in the Court of Appeal for Saskatchewan.	

RECORD

In the Court
of Appeal
No. 17
Certified
of the
Registrar of
Court of
Appeal.

- I, the undersigned, Registrar of the Court of Appeal for the Province of Saskatchewan, do hereby certify that the foregoing printed document from page 1 to page 193 inclusive, is the record on appeal by The Governor and Company of Adventurers of England trading into Hudson's Bay to His Majesty in Council in a certain case pending in the said Court of Appeal between the said The Governor and Company of Adventurers of England trading into Hudson's Bay, (Defendant) Appellant, and The Council of the Rural Municipality of Bratt's Lake No. 129, The Council of the Rural Municipality of Redburn No. 130, 10 The Council of the Rural Municipality of Chaplin No. 164, The Council of the Rural Municipality of Abernethy No. 186, The Council of the Rural Municipality of Craik No. 222 and The Council of the Rural Municipality of Nipawin No. 487, (Plaintiffs) Respondents, and from the decision and judgment of said Court pronounced and made on the 31st day of December, A.D. 1918, on the appeal in the said case.

And I further certify that the said record contains the reasons given by all of the Judges for the Judgment pronounced in the course of the proceedings out of which the said appeal arises.

- In testimony whereof I have hereunto subscribed my name and 20 affixed the seal of the said Court of Appeal for the Province of Saskatchewan, and have initialed and affixed the seal of the said Court to every eighth page of the said Record, this 24th day of March, A.D. 1919.

(Sd) J. McArthur
acting Registrar of the Court of Appeal
Province of Saskatchewan

(28)

In the Privy Council

On Appeal from the Court of Appeal for the Province of Saskatchewan

BETWEEN

THE GOVERNOR AND COMPANY OF ADVENTURERS
OF ENGLAND TRADING INTO HUDSON'S BAY,

(Defendant) Appellant,
AND

THE COUNCIL OF THE RURAL MUNICIPALITY OF
BRATT'S LAKE No. 129, THE COUNCIL OF THE
RURAL MUNICIPALITY OF REDBURN No. 130,
THE COUNCIL OF THE RURAL MUNICIPALITY OF
CHAPLIN No. 164, THE COUNCIL OF THE RURAL
MUNICIPALITY OF ABERNETHY No. 186, THE
COUNCIL OF THE RURAL MUNICIPALITY OF
CRAIK No. 222, AND THE COUNCIL OF THE RURAL
MUNICIPALITY OF NIPAWIN No. 487,
(Plaintiffs) Respondents.



Joint Appendix of Statutes

INDEX OF REFERENCE

No.	Description of Document	Date	Page
1	The British North America Act, 1867, 30 & 31 Vic., cap. 3, sections 92, 146	29th March, 1867	1
2	Canada, The Dominion Lands Act, 1872, 35 Vic., cap. 23, sections 1, 3 (1), (2), 10, 17, 18, 19, 20, 21	14th April, 1872	2

INDEX OF REFERENCE—(Continued)

No.	Description of Document	Date	Page
3	Canada An Act to amend The Dominion Lands Act, 1874, 37 Vic., cap. 19, sections 3, 4	26th May, 1874	5
4	Canada The Dominion Lands Act, 1879, 42 Vic., cap. 31, sections 1, 3 (1), (2), 10, 17, 18, 19, 20, 21	15th May, 1879	6
5	Canada The Dominion Lands Act, 1883, 46 Vic., cap. 17, sections 1, 4 (1), (2), 10, 18	25th May, 1883	6
6	Canada The Dominion Lands Act, Revised Statutes of Canada, 1886, cap. 54, sections 1, 3, 8 (1), (2), 14, 22	1st March, 1887	6
7	Canada The Dominion Lands Act, Revised Statutes of Canada, 1906, cap. 53, sections 1, 3, 34, 61, 81, 82, 83, 84, 85, 86, 87	3rd January, 1907	7
8	Canada The Dominion Lands Act, 1908, 7 & 8 Edw VII, cap. 20, sections 1, 2 (a), 44, 45, 46, 47, 48, 49, 50	20th July, 1908	7
9	Canada The Dominion Lands Survey Act, 7 & 8 Edw VII, cap. 21, sections 1, 3, 41, 47	17th March, 1908	7
10	Canada The Saskatchewan Act, 4 & 5 Edw VII, cap. 42, recital and sections 1, 2, 3, 12, 16, 21, 24, 26	20th July, 1905	8
11	Saskatchewan Revised Statutes of Saskatchewan, 1909, cap. 87, The Rural Municipality Act (with amendments applicable to rates for 1914), sections 1, 2, (1), (2), (3), (4), (9), (10), (11), (12), (13), (14), (16), (21), 8, 9, 10, 11, 12, 13, 14, 52, 250, 250a, 251, 252, 252a, 294, 295, 296, 297, 298, 299, 299a, 299b, 303, 309, and the Surtax Provisions, sections 323a, 323b, 323c, 323d, 323e, 323f, 323g, 323h, 323i	15th March, 1911 23rd March, 1911 3rd January, 1913 19th December, 1913 11th January, 1913 19th December, 1913 24th June, 1915	11 11 11 11 11 11 19

In the Privy Council

On Appeal from the Court of Appeal for the Province of Saskatchewan

BETWEEN

THE GOVERNOR AND COMPANY OF ADVENTURERS
OF ENGLAND TRADING INTO HUDSON'S BAY,

(Defendant) Appellant,

As

THE COUNCIL OF THE RURAL MUNICIPALITY OF
BRATT'S LAKE No. 199, THE COUNCIL OF THE
RURAL MUNICIPALITY OF REDBURN No. 130,
THE COUNCIL OF THE RURAL MUNICIPALITY OF
CHAPLIN No. 364, THE COUNCIL OF THE RURAL
MUNICIPALITY OF ABERNETHY No. 186; THE
COUNCIL OF THE RURAL MUNICIPALITY OF
CRAIK No. 222, AND THE COUNCIL OF THE RURAL
MUNICIPALITY OF NIPAWIN No. 487,

(Plaintiffs) Respondents.

Joint Appendix of Statutes

In Act for the Union of Canada, Nova Scotia and New Brunswick, and the Government thereof, and for purposes connected therewith

(29th March, 1867)

VI.—DISTRIBUTION OF LEGISLATIVE POWERS.

EXCLUSIVE POWERS OF PROVINCIAL LEGISLATURES.

- 10 92. In each Province the Legislature may exclusively make laws Matters not in relation to matters coming within the classes of subjects next herein after enumerated; that is to say,

- (1) The amendment from time to time, notwithstanding anything in this Act, of the constitution of the Province, except as regards the office of Lieutenant Governor.
- (2) Direct taxation within the Province in order to the raising of a revenue for Provincial purposes.
- (3) The borrowing of money on the sole credit of the Province.
- 20 (4) The establishment, tenure of Provincial officers, and the appointment and payment of Provincial officers.
- (5) The management and sale of the public lands belonging to the Province, and of the timber and wood thereon.
- (6) The establishment, maintenance and management of public and reformatory prisons in and for the Province.
- (7) The establishment, maintenance and management of hospitals, asylums, charities and eleemosynary institutions in and for the Province, other than marine hospitals.
- (8) Municipal institutions in the Province.
- 30 (9) Shop, saloon, tavern, auctioneer and other licenses, in order to the raising of a revenue for Provincial, local or municipal purposes.
- (10) Local works and undertakings other than such as are of the following classes:—
 - (a) Lines of steam or other ships, railways, canals, telegraphs, and other works and undertakings connecting the Province with any other or others of the Provinces, or extending beyond the limits of the Province.
 - (b) Lines of steamships between the Province and any British or foreign country.

APPENDIX

No. 1
The British
North
America
Act, 1871
Continued

- (c) Such works as, although wholly situate within the Province, are before or after their execution declared by the Parliament of Canada to be for the general advantage of Canada, or for the advantage of two or more of the Provinces.
- (11) The incorporation of companies with Provincial objects.
- (12) The solemnization of marriage in the Province.
- (13) Property and civil rights in the Province.
- (14) The administration of justice in the Province, including the constitution, maintenance and organization of Provincial courts, both of civil and of criminal jurisdiction, and including procedure in civil matters in those courts.
- (15) The imposition of punishment, by fine, penalty or imprisonment, for enforcing any law of the Province made in relation to any matter coming within any of the classes of subjects enumerated in this section.
- (16) Generally all matters of a merely local or private nature in the Province.

* * * * *

XI ADMISSION OF OTHER COLONIES.

20

146. It shall be lawful for the Queen, by and with the advice of Her Majesty's Most Honourable Privy Council, on addresses from the Houses of the Parliament of Canada, and from the Houses of the respective Legislatures of the Colonies or Provinces of Newfoundland, Prince Edward Island and British Columbia, to admit those Colonies or Provinces, or any of them, into the Union, and, on address from the Houses of the Parliament of Canada, to admit Rupert's Land and the North-Western Territories, or either of them, into the Union, on such terms and conditions in each case as are in the addresses expressed and as the Queen thinks fit to approve, subject to the provisions of this Act, and the provisions of any order in council in that behalf shall have effect as if they had been enacted by the Parliament of the United Kingdom of Great Britain and Ireland.

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No. 2.

Statutes of Canada, 1872, 35 Victoria, Chapter 23.
An Act respecting the Public Lands of the Dominion
(Assented to 14th April, 1872.)

No. 2
Canada
The
British
North
America
Act, 1871
Continued

Interpretation

PRELIMINARY INTERPRETATION

1 This Act shall apply exclusively to the lands included in 40
Manitoba and the North-West Territories, which lands shall be styled

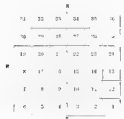
and known as Dominion Lands: and this Act shall be known and may be cited as the "Dominion Lands Act."

APPENDIX
No. 2
Canada. The
Dominion
Lands Act.
1879. 22 V.
c. 25.
(Cont. next)

SYSTEM OF SURVEY

2. Subject always to the provisions hereinafter made with respect to special cases

- (1) The Dominion Lands shall be laid off in quadrilateral townships, containing thirty-six sections of one mile square in each (except in the case of those sections rendered irregular by the convergence or divergence of meridians as hereinafter mentioned) together with road allowances of one chain and fifty links in width, between all townships and sections.
- (2) The sections shall be bounded and numbered as shown by the following diagram:—



- (10) Each sect or shall be divided into quarter sections of one hundred and sixty acres, more or less, subject to the provisions hereinafter made

DISPOSAL OF THE DOMINION LANDS

LANDS RESERVED BY THE HUDSON'S BAY COMPANY

17. Whereas by Article five of the terms and conditions in the Deed of Surrender from the Hudson's Bay Company to the Crown, the said Company is entitled to one twentieth of the lands surveyed into townships in a certain portion of the territory surrendered, described and designated as the "Fertile Belt":

APPENDIX

No. 2
Canada 724
Dominion
Lands Act,
1879, 21 V.,
c. 22
(Continued)

Preamble

And whereas by the terms of the said deed, the right to claim the said one-twentieth is extended over the period of fifty years, and it is provided that the lands comprising the same shall be determined by lot; and whereas the said Company and the Government of the Dominion have mutually agreed that with a view to an equitable distribution throughout the territory described, of the said one-twentieth of the lands, and in order further to simplify the setting apart thereof, certain sections or parts of sections, alike in numbers and position in each township throughout the said territory, shall, as the townships are surveyed, be set apart and designated to meet and cover such one-10 twentieth:

Preamble

And whereas it is found by computation that the said one twentieth will be exactly met, by allotting in every fifth township two whole sections of six hundred and forty acres each, and in all other townships one section and three-quarters of a section each, therefore—

Certain
sections
and parts
of sections
in certain
townships
to be known
as Hudson's
Bay Com-
pany's lands.

In every fifth township in the said territory; that is to say, in those townships numbered 5, 10, 15, 20, 25, 30, 35, 40, 45, 50, and so on in regular succession northerly from the International Boundary, the whole of sections Nos. 8 and 26, and in each and every of the other townships the whole of section No. 8, and the South Half and North-20 west Quarter of section 26 (except in the cases hereinafter provided for) shall be known and designated as the lands of the said Company.

In certain
townships the
Company's
one-twentieth
is to be set apart
by lot.

18. Provided, that the next preceding clause shall not apply to fractional townships or those broken by lakes, but only to whole townships, and that in the cases above mentioned the Company's one-twentieth shall be set apart by lot, by the Secretary of State and the said Company, or some person duly authorized by them respectively.

Company
may select
land in lieu
of allotted
and found
to be settled
upon under
this Act
whenever

19. Provided further, that on the survey of a township being effected, should the sections so allotted or any of them, or any portion of them, be found to have been *bona fide* settled on under the authority 30 of any Order-in Council, or of this Act, then if the Company forego their right to the sections settled upon as aforesaid, or any one or more of such sections, they shall have the right to select a quantity of land equal to that so settled on, and in lieu thereof, from any lands then unoccupied.

Company's
lands in form
no part of
timber limits.

20. Provided also, as regards the sections and parts of sections as mentioned in clause seventeen, that where the same may be situate in any township withdrawn from settlement and sale, and held as timber lands under the provisions hereinafter contained, the same shall form no part of the timber limit or limits included in such townships, but 40 shall be held to be the property of the Company.

21. As townships are surveyed and the respective surveys thereof confirmed, or as townships or parts of townships are set apart and reserved from sale as timber lands, the Governor of the said Company shall be duly notified thereof by the Surveyor General, and thereupon this Act shall operate to pass the title in fee simple in the sections or three-quarter parts of sections to which the Company will be entitled under clause seventeen, as aforesaid, and to vest the same in the said Company, without requiring a patent to issue for such lands; and as regards the lands set apart by lot, and those selected to satisfy the one-twentieth in townships other than the above, as provided in clauses eighteen and nineteen, returns thereof shall be made in due course by the local agent or agents to the Dominion Lands Office, and patents shall issue for the same accordingly.

APPENDIX
No. 5
Canada. The
Dominion
Lands Act,
1874, 37 V.
c. 23.
(Continued)

This Act
applies to
lands to pass
to the Company
without
patent, in
certain cases
and under
patents in
other cases.

No. 3.

Statutes of Canada, 1874, 37 Victoria, Chapter 19.

An Act to amend the Dominion Lands Act.

(Assented to 26th May, 1874.)

No. 3
Canada, 1874,
37 V. c. 19
An Act to
amend The
Dominion
Lands Act.

3. Section 18 of the said Act is hereby repealed and the following is substituted in lieu thereof, and shall be read as the eighteenth section:—

Section 18
repealed

Provided that the Company's one-twentieth of the lands in fractional townships shall be satisfied out of one, or other, or both, as the case may be, of the sections Nos. 8 and 26 as above, in such fractional townships, the allotment thereof to be effected by the Minister of the Interior and the said Company, or some person duly authorized by them respectively.

New section
substituted.

4. Section 20 of the said Act is hereby amended by adding the following sub-section at the end thereof. —

Section 20
amended.

- 30 Provided further, that one-twentieth of the revenue derived from timber limits which may be granted in unsurveyed territory within the fertile belt, as hereinafter provided, shall be annually, so long as the townships comprised in the same remain unsurveyed, paid and accounted for to the Company, such one-twentieth to cease or to be diminished in proportion as the townships comprised in such limits, or any of them, may be surveyed, in which event, the Company shall receive their one twentieth interest in the lands in such townships in sections eight and twenty-six as hereinbefore enacted; provided, nevertheless, that

New sub-
section added
to section 20.

Proviso.

APPENDIX

No. 3
Statute, 1872,
22 V. c. 19
An Act to
amend The
Dominion
Lands Act
continued

on such sections being surveyed as aforesaid, should the same or either of them prove to have been denuded of timber by the lessee, to the extent of one-half or more, then, in such case the Company shall not be bound to accept even section or sections so denuded, and shall have the right to select a section or sections to an equal extent in lieu thereof from any unoccupied lands in such township.

No. 4.

No. 4
Canada, The
Dominion
Lands Act
1872, 22 V.
c. 31

Statutes of Canada, 1872, 22 Victoria, Chapter 31

An Act to amend and consolidate the several Acts respecting the 10
Public Lands of the Dominion

(Assented to 15th May, 1872)

(Sections 1, 3 (1), (2), 10 and 17 to 21 are the same as sections 1, 3 (1), (2), 10 and 17 to 21 of the Statutes of Canada, 1872, Chapter 23, No. 2 above, as amended by Statutes of Canada, 1874, Chapter 19, No. 3 above.)

No. 5.

No. 5
Canada, The
Dominion
Lands Act
1883, 25 V.
c. 1

Statutes of Canada, 1883, 26 Victoria, Chapter 17

An Act further to amend and consolidate as so amended the several 20
Acts respecting the Public Lands of the Dominion therein mentioned

(Assented to 25th May, 1883)

(Sections 1, 4 (1), (2), 10 and 18 are substantially the same as sections 1, 3 (1), (2), 10 and 17 to 21, Statutes of Canada, 1872, Chapter 23, No. 2 above, as amended by Statutes of Canada, 1874, Chapter 19, No. 3 above.)

No. 6.

Revised Statutes of Canada, 1886,* Chapter 34

No. 6
Canada, The
Dominion
Lands Act
Revised
Statutes of
Canada,
1886, c. 34

An Act respecting Public Lands

(Sections 1, 3, 8 (1), (2), 14 and 22 are substantially the same as 30
sections 1, 3 (1), (2), 10 and 17 to 21, Statutes of Canada, 1872, Chapter 23, No. 2 above, as amended by Statutes of Canada, 1874, Chapter 19, No. 3 above.)

*Brought into force by proclamation on 1st March 1887

No. 7

Revised Statutes of Canada, 1906,* Chapter 55

An Act respecting Public Lands.

1. This Act may be cited as The Dominion Lands Act.

* * * * *

APPLICATION OF ACT.

3 Except as provided by this or any other Act of the Parliament of Canada, this Act applies exclusively to the public lands in the Provinces of Manitoba, Saskatchewan and Alberta, and the Territories of Canada.

AP. 25-D13
No. 7
Laws of the
Dominion
Lands Act
Revised
Statutes of
Canada, 1906,
c. 55
Short title

Hydro-
Electric
Trans. Act
and
Terra-
cotta

10 (Sections 54, 61 and 81 to 87 are substantially the same as Sections 3 (1), (2), 10 and 17 to 21 of the Statutes of Canada, 1872, Chapter 24, No. 2 above as amended by Statutes of Canada, 1874, Chapter 19, No. 3 above.)

* Brought into force by proclamation on 21st January, 1907

No. 8.

Statutes of Canada, 7 and 8, Edward VII, Chapter 20.

An Act to consolidate and amend the Acts respecting the Public Lands of the Dominion.

(Assented to 20th July, 1908.)

20 (Sections 1 and 3 (a) are substantially the same as Sections 1 and 3 of Revised Statutes of Canada, 1906, Chapter 55, No. 7 above, Sections 44, 45, 46, 47, 48, 49 and 50 are substantially the same as Sections 17 to 21 of Statutes of Canada, 1872, Chapter 23, No. 2 above, as amended by Statutes of Canada, 1874, No. 3 above.)

No. 8
Laws of the
Dominion
Lands Act
1908, c. 20
Short title

No. 9.

Statutes of Canada, 7 and 8, Edward VII, Chapter 21.

An Act respecting the Surveys of the Public Lands of the Dominion and the Surveyors entitled to make such surveys.

(Assented to 17th March, 1908.)

30 1 This Act may be cited as The Dominion Lands Surveys Act

* * * * *

2 This Act applies to the public lands of the Dominion to which The Dominion Lands Act applies

(Sections 41 and 47 are substantially the same as Sections 3 (1), (2) and 10 of the Statutes of Canada, 1872, Chapter 23, No. 2 above.)

No. 9
Laws of the
Dominion
Lands
Surveyors Act
1908, c. 21
Short title

Short title

Application

Statutes of Canada, 4-5, Edward VII, Chapter 42.

*An Act to establish and provide for the Government of the Province
of Saskatchewan.*

(Assented to 20th July, 1905.)

Enacted

Whereas in and by the British North America Act, 1871, being chapter 28 of the Acts of the Parliament of the United Kingdom passed in the session thereof held in the 34th and 35th years of the reign of Her late Majesty Queen Victoria, it is enacted that the Parliament of Canada may from time to time establish new provinces in any territories forming for the time being part of the Dominion of Canada, but not included in any province thereof, and may, at the time of such establishment make provision for the constitution and administration of any such province, and for the passing of laws for the peace, order and good government of such province and for its representation in the said Parliament of Canada,

And whereas it is expedient to establish as a province the territory hereinafter described and to make provision for the government thereof and the representation thereof in the Parliament of Canada Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Short Title

1. This Act may be cited as The Saskatchewan Act.

Enacted
40
Saskatchewan
Enacted: 1905
Saskatchewan

2 The territory comprised within the following boundaries, that is to say,—commencing at the intersection of the international boundary dividing Canada from the United States of America by the West boundary of the Province of Manitoba, thence Northerly along the said West boundary of the Province of Manitoba to the North-West corner of the said Province of Manitoba, thence continuing Northerly along the centre of the road allowance between the twenty-fifth and thirtieth ranges West of the principal meridian in the system of Dominion lands surveys, as the said road allowance may hereafter be defined in accordance with the said system, to the second meridian in the said system of Dominion lands surveys, as the same may hereafter be defined in accordance with the said system, thence northerly along the said second meridian to the sixtieth degree of North latitude, thence Westerly along the parallel of the sixtieth degree of North latitude to the fourth meridian in the said system of Dominion lands surveys, as the same may be hereafter defined in accordance with the said system,

thence Southerly along the said fourth meridian to the said international boundary dividing Canada from the United States of America; thence Easterly along the said international boundary to the point of commencement,—is hereby established as a province of the Dominion of Canada to be called and known as the Province of Saskatchewan.

APPENDIX
No. 19
Canada The
Saskatchewan
Act,
S. & A. Edw
VII c. 41
(continued)

3 The provisions of the British North America Act, 1867 to 1886, shall apply to the Province of Saskatchewan in the same way and to the like extent as they apply to the Provinces heretofore comprised in the Dominion, as if the said Province of Saskatchewan had been one of the Provinces originally united, except in so far as varied by this Act and except such provisions as are in terms made, or by reasonable intendment may be held to be, specially applicable to or only to affect one or more and not the whole of the said Provinces.

S. & A. Act
1867 1886
19 1907

12. There shall be a Legislature for the said Province consisting of the Lieutenant Governor and one House, to be styled the Legislative Assembly of Saskatchewan.

Legislature

16. All laws and all orders and regulations made thereunder, so far as they are not inconsistent with anything contained in this Act, or as to which this Act contains no provision intended as a substitute therefor, and all Courts of civil and criminal jurisdiction, and all commissions, powers, authorities and functions, and all officers and functionaries, judicial, administrative and ministerial, existing immediately before the coming into force of this Act in the territory hereby established as the Province of Saskatchewan, shall continue in the said Province as if this Act and The Alberta Act had not been passed, subject, nevertheless, except with respect to such as are enacted by or existing under Acts of the Parliament of Great Britain, or of the Parliament of the United Kingdom of Great Britain and Ireland, to be repealed, abolished or altered by the Parliament of Canada, or by the Legislature of the said Province, according to the authority of the Parliament or of the said Legislature. Provided that all powers, authorities, and functions which under any law, order or regulation were, before the coming into force of this Act, vested in or exercisable by any public officer or functionary of the North-West Territories shall be vested in and exercisable in and for the said Province by like public officers and functionaries of the said Province when appointed by competent authority.

Leg. Courts
and officers
continued

Proviso

2. The Legislature of the Province may, for all purposes affecting or extending to the said Province, abolish the Supreme Court of the North-West Territories, and the offices, both judicial and ministerial, thereof, and the jurisdiction, powers and authority belonging or inci-

Proviso may
abolish
Supreme
Court
of N. W. T.

APPENDIX

No. 11
Canada. The
Saskatchewan
Act.
1898. R.S.
11 c. 1
100-1000

Provis.

dent to the said court. Provided that, if, upon such abolition, the Legislature constitutes a superior court of criminal jurisdiction, the procedure in criminal matters then obtaining in respect of the Supreme Court of the North-West Territories shall, unless otherwise provided by competent authority, continue to apply to such superior court, and that the Governor-in-Council may at any time and from that to the declaration, or any part of such procedure to be applicable to such superior court.

As to certain
companies
11 c. 1
100-1000

3. All societies or associations incorporated by or under the authority of the Legislature of the North-West Territories existing at the time of the coming into force of this Act which exercise within their objects the regulation of the practice of, or the right to practise, any profession or trade in the North-West Territories, such as the legal or the medical profession, dentistry, pharmaceutical chemistry and the like, shall continue, subject, however, to be dissolved and abolished by order of the Governor-in-Council, and each of such societies shall have power to arrange for and effect the payment of its debts and liabilities, and the division, disposition or transfer of its property.

As to joint
stock
companies.

4. Every joint-stock company lawfully incorporated by or under the authority of any ordinance of the North-West Territories shall be subject to the legislative authority of the Province of Saskatchewan if -

- (a) The head office or the registered office of such company is at the time of the coming into force of this Act situate in the Province of Saskatchewan, and
- (b) the powers and objects of such company are such as might be conferred by the Legislature of the said Province and not expressly authorized to be executed in any part of the North-West Territories beyond the limits of the said Province.

* * * * *

Provis.
11 c. 1
100-1000

21. All Crown lands, mines and minerals and royalties incident thereto, and the interest of the Crown in the waters within the Province under The North West Irrigation Act, 1898, shall continue to be vested in the Crown and administered by the Government of Canada for the purposes of Canada, subject to the provisions of any Act of the Parliament of Canada with respect to land allowances and roads or trails in force immediately before the coming into force of this Act, which shall apply to the said Province with the substitution therein of the said Province for the North-West Territories.

* * * * *

Rights of
H. B. Co.

23. Nothing in this Act shall in any way prejudice or affect the rights or properties of the Hudson's Bay Company as contained in the conditions under which that Company surrendered Rupert's Land to the Crown.

APPENDIX
No. 14
CAPITALS. THE
Hudson's Bay
Co. & Co.
VII. 1845
Continued

25. This Act shall come into force on the first day of September, one thousand nine hundred and five.

Continued
Main of Act.

No. 11.

Revised Statutes of Saskatchewan, 1909,* Chapter 87

An Act respecting Rural Municipalities (with amendments applicable to taxes for 1914.)

No. 11
CAPITALS. THE
Hudson's Bay
Co. & Co.
VII. 1845
Continued

10

SHORT TITLE.

1. This Act may be cited as "The Rural Municipality Act" R.S.S. 1909, c. 87, s. 1.

INTERPRETATION

Continued

2. In this Act unless the context otherwise requires the expression

2

- 1 "Minister" means the Minister of Municipal Affairs.
2 "Municipality" means any Rural Municipality established under the provisions of this Act,
3 "Division" means a division of a Rural Municipality;
4 "Council" means the council of a Rural Municipality,
9 "Owner" includes any person who has any right, title or estate whatever or other interest than that of a mere occupant in any land in a rural municipality,
10 "Occupant" includes the inhabitant occupier of any land in a rural municipality or if there be no inhabitant occupier the person entitled to the possession thereof and the leaseholder or holder under agreement for sale and any person having or enjoying in any way for any purpose whatever the use of any land in a rural municipality.

Continued

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Continued

Continued

56

- 11 "Person" includes corporations, joint stock companies and partnerships;
12 "Secretary" means the secretary or the secretary-treasurer of the municipality.
13 "Treasurer" means the treasurer or the secretary-treasurer of the municipality.

Continued

Continued

Continued

* Brought into force by proclamation on 16th March, 1912.

APPENDIX

No. 3
Saskatchewan
Town The
Town
Municipality
Act, R.S.S.
1909, c.
C. 100

Territorial
Unit

- 14 "Assessor" means the assessor of the municipality : Assessor *
- 16 "Land" or "property" includes lands, tenements and "Land"
hereditaments and any estate or interest therein R.S.S.
1909, cap. 87, s. 2
- 21 "Territorial unit" means any portion of Saskatchewan
included within the boundaries of a municipality pro-
posed to be organized under this Act as shown on the
map referred to in section 9 hereof and not organized
as a municipality and excluding therefrom the area of
any city, town or village constituted therein. 1912-13, c. 10
20, s. 3

PART I

*Municipal Organization.**Area and Boundaries of Municipalities*

Area of
Municipality

8. Every municipality shall in so far as the same is practicable
comprise an area of 18 miles square or 124 square miles and all mun-
icipalities shall be laid out on a uniform plan as nearly as the conditions
of the system of Dominion lands survey and the physical features of
the Province will allow R.S.S. 1909, c. 87, s. 8.

Area of Municipality
prior to 1909

9. Prior to the organization of any rural municipality under the 20
provisions of this Act the Minister shall prepare a map of the Province
on which shall be outlined from time to time the area and boundaries of
municipalities to be hereafter organized and such boundaries shall be
fixed as provided in the next preceding section commencing at the
South-Eastern corner of the Province. R.S.S., 1909, c. 87, s. 9.

Area open to
inspection

10. The map thus prepared shall at all reasonable hours be open
to inspection and the boundaries of every municipality petitioned for
shall subject to such variations as may be approved by the Minister
correspond with those indicated on the said map R.S.S. 1909, c. 87,
s. 10.

Area of Boundaries of the Divisions of Municipalities

30

Area of
division

11. Every municipality prior to its organization shall in so far
as the same is practicable be divided by the Minister into divisions of
uniform shape and area and every such division shall be assigned a
number and shall as nearly as the conditions of survey and the physical
features of the Province will allow comprise an area of 54 square
miles which area (unless in the opinion of the Minister there are special
reasons to the contrary) shall be not less than nine miles in length from
North to South and six miles in width from East to West. R.S.S. 1909,
c. 87, s. 11.

Organization of a Municipality.

APPENDIX

10
of the
provisions

12. The Lieutenant Governor-in-Council may by Order constitute any territorial unit a municipality, assign a name and number thereto, divide the same into divisions as nearly as may be of uniform shape and area and assign to each division a number. 1912-13, c. 30, s. 4.

No. 11
Sask. Stat.
1912-13
The
municipal
divisions
of the
provisions

(2) Notice of the organization of a municipality giving its name and number and a description of its boundaries and the boundaries of its several divisions shall be published in The Saskatchewan Gazette, and such notice shall be conclusive evidence of the organization of the municipality on the date provided by the section next following and that all the necessary formalities required by this Act have been complied with. 1913, c. 46, s. 3.

No. 12
Sask. Stat.
1913-14
The
municipal
divisions
of the
provisions

13. The order mentioned in the next preceding section shall take effect only on, from and after the second Monday of December next following the date of such order. 1912-13, c. 30, s. 4.

14. On, from and after the first day of January, 1913, each local improvement district in Saskatchewan shall become a rural municipality and the council of each local improvement district as elected in the year 1912 shall be and constitute the council of the new rural municipality established by this section and shall hold office until a new council is elected at the next ensuing annual election. (ss. 2, 3, 4 omitted.) 1912-13, c. 30, s. 4.

PART II

Municipal Council

Council a Corporation.

52. Every municipality is hereby declared a body corporate and the name of the body corporate shall be "The Rural Municipality of (naming the same) No. . . ." R.S.S. 1909, c. 87, s. 52.

No. 13
Sask. Stat.
1909-10
The
municipal
divisions
of the
provisions

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PART VII.

Municipal Assessment and Taxation.

Assessment.

250. The council shall appoint an assessor whose duty it shall be to make an assessment of the municipality in the manner hereinafter provided.

No. 14
Sask. Stat.
1912-13
The
municipal
divisions
of the
provisions

MUNICIPALITY

No. 11
Municipal
Act 1909
Section 250
Municipal
Assessor
Act 1909
Section 251
Municipal
Assessor
Act 1909
Section 252

(2.) If it is deemed advisable the council may appoint the Secretary, the Treasurer or the Secretary Treasurer of the municipality as assessor. R.S.S. 1909, c. 87, s. 250.

250a. All municipal taxes shall be levied equally upon all rateable land in the municipality according to the assessed value of such land. 1912-13, c. 30, s. 20.

Municipalities

251. In every municipality the property exempt from assessment and taxation shall be:

1. All land held by His Majesty for the public use of the Province,
2. All lands held by or in trust for the use of any tribe of Indians,
3. The land to the extent of three acres held by or for the use of any school district erected under The School Act,
4. The land to the extent of three acres held by or for the use of any church and occupied by a building used for church purposes,
5. The land in use as a public cemetery not exceeding twenty-five acres,
6. All land belonging to the municipality when held for the public use of the municipality,
7. The buildings and grounds of agricultural societies organized under the Agricultural Societies Act. R.S.S. 1909, c. 87, s. 251.

Assessment
to be made
prior to the
first day of
each year

252. As soon as may be in each year but not later than the first of July the assessor shall assess every person the owner or occupant of land in the municipality and shall prepare an assessment roll in which shall be set out as accurately as may be:

1. The name of the owner and the name of the occupant of each lot or parcel of land in the municipality which is not exempt from assessment and the post office address of each such owner and occupant,
2. A brief description of each such lot or parcel of land, the number of acres which it contains and the assessed value thereof; and such assessment roll shall be in the form following or to the like effect or in such form as may be prescribed from time to time by the Minister.

4.4 控制流图

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State of Tex. vs. Geo.

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Total Tax for
current Year

See the end of Page 50

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Total House

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4. Measurement of...

Page 14

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Laurel A. Ross, author

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A.P. 8,520 X

No. 1
Rural
Municipalities
Act, R.S.B.
1909, c. 87
"Cave Incedo"

252a Land shall be assessed at its actual cash value exclusive of any increase in such value caused by the erection of any building thereon or by any other expenditure of labour or capital. 1912-13, c. 30, s. 25.

Taxation

Est. notes.

294 The council of every municipality shall as soon as practicable in each year prepare in detail an estimate of the probable expenditures of the municipality for the year and such estimate shall include the sum or sums required to repay any temporary loan or to meet any debenture coupons which may fall due during the year. R.S.B. 1909, c. 87, s. 294. 10

Rate of rate.

295 Upon the completion of the said estimate the secretary shall lay before the council the revised assessment roll of the municipality for the year certified to as provided by section 292 hereof and the council shall by resolution authorize the treasurer of the municipality to levy upon all the lands entered in the said roll such taxes at the uniform rate on the dollar as shall be deemed sufficient to meet the said estimate of expenditure and in fixing the said rate the council shall make due allowance for the nonpayment of taxes. 1912-13, c. 30, s. 26.

Uniform
rate of
taxation.

296 The uniform rate of taxation to be authorized by the council as provided in the next preceding section shall not in any one year exceed one per centum of the assessed value of the land and in years subsequent to the year in which this section is first applied one per centum of the assessment value of the land according to the last revised assessment roll: 20

Provided that in the case of any municipality which has raised a loan by way of debenture the council may in any year if deemed advisable increase the said uniform rate of taxation by such additional rate as shall be sufficient to meet any debenture coupons that may be accruing due during the year. 30

Proviso

Provided further that taxes imposed at any time under The Local Improvements Act upon lands within the municipality shall be collected by the municipality. 1912-13, c. 30, s. 27.

Section 297.

297. In case any municipality includes within its limits the whole or any part of any rural school district erected under The School Act which has not been declared a village or town district for purposes of assessment as provided by The School Assessment Act it shall be the duty of the council through its proper officers notwithstanding anything to the contrary in The School Assessment Act to impose and collect such taxes on the land and other property of the persons liable to assessment for school purposes in such district or such part thereof as 40

may be required by the trustees of the district, and such taxes shall be collected in the same manner as all other rates and taxes of the municipality. R.S.B. 1909, c. 87, s. 297; 1910-11, c. 21, s. 27 (2), (3), 1913, c. 46, s. 25.

APPENDIX

No. 1
Schedule
Form The
Total
Municipality
Act, R.S.B.
1909, c. 87
"Collected"
Demand from
Trustees.

298. On or before the first day of August in each year the board of trustees of every school district referred to in section 297 hereof shall transmit to the treasurer of each municipality in which the district is situated in whole or in part

- 10 (a) A map or plan showing the area and boundaries of the said district;
- (b) A statement showing the amount required to meet the expenditures of the district for the year;
- (c) A certified copy of a resolution of the board of trustees showing the amount required to be levied on all assessable lands in the district for the year; but such amount shall not exceed one per centum of the assessed value of the lands in the district according to the last revised assessment roll of the municipality in which the school district is wholly or in part situated.
- 20 (d) Within the first year in which this section shall apply to any school district a detailed statement of all arrears of school taxes due to the school district showing the lands on which they are levied, the respective years for which they are due and the several amounts thereof due for each of such years. 1912-13, c. 30, s. 28; 1913, c. 46, ss. 26, 27.

299. On or before the first day of September in each year the treasurer of each municipality shall enter in the assessment roll for the year in the several columns provided for the purpose as shown in the form contained in section 252 hereof a statement of all taxes levied against each lot or parcel of land assessed as shown by the said roll, and every such statement when completed shall show:

- 1 The rate on the dollar levied by the municipality to meet the estimated expenditure of the municipality as heretofore provided,
- 2 The rate on the dollar fixed by each rural school district as aforesaid to be levied by the treasurer on such lands of the school district as are situated in the municipality,
- 3 The rate fixed by The Supplementary Revenue Act,
- 40 4 The sum total of the rates levied against each lot or parcel of land;

303. The taxes accruing upon or in respect of any land in the municipality shall be a special lien upon such land having priority over any claim, lien, privilege or encumbrance thereon except claims of the Crown. R.S.S. 1909, c. 87, s. 303.

309. Any taxes or arrears of taxes due to the municipality or levied by it may be recovered by suit in the name of the council as a debt due to the municipality, in which case the assessment roll shall be prima facie evidence of the debt.

(2) For the purposes of this section all taxes shall be deemed to be due on the day on which the tax notices provided by section 301 hereof were laid as shown by the assessment roll. R.S.S. 1909, c. 87, s. 309.

*Surtax Provisions **

423a. In section 423a (1) section 324 hereof unless a contrary intention appears the expression "land under cultivation" shall mean and include all lands improved for any agricultural purposes such as crop land, ploughed, sown or fallowed, and garden land, forested lands from which hay is cut annually and fenced in is actually used for pastures. 1912 L.C. 31, s. 4.

20. Provided that this expression shall refer to the condition of the land on the first day of December of the year prior to that in which the surtax hereinafter mentioned is imposed. 1915, c. 46, s. 35.

324a. In addition to the tax assessed under the provisions of section 253 hereof it shall be the duty of the council of every municipality and district to have power to levy and assess, levy and collect a tax of six and one-quarter cents per acre hereinafter called "surtax," on all lands within the municipality made subject to the same as hereinafter set forth, provided however that the same assessed and levy shall first be made during the year 1914. 1912 L.C. 41, s. 4.

30. Provided that the land of any person who owns or occupies not more than forty acres in the municipality shall be exempt from the surtax;

Provided further that this amendment shall be taken as in force on, from and after the first day of January, 1914. 1915, c. 19, s. 30.

324e. For the purpose of securing the information necessary to enable the assessor of the municipality to prepare a surtax roll, as hereinafter provided the secretary treasurer of the municipality shall annually during the month of October commencing with the year 1911

* Added by Chap. 31 sec. 4 of 1913 assented to January 1, 1914, and amended by Chap. 46 sec. 35, 25, 27, 28 and 39 of 1915 assented to March 30, 1915, and by Chap. 18 sec. 30 of 1915 assented to June 24th, 1915.

APPENDIX
N. 11
Shows the
way the
land
assessment
Act, 1913,
s. 37,
is amended

transmit to the owner or occupant of every parcel of land assessed by the municipality as shown by the assessment roll for the current year a statement to be filed in by such owner or occupant which states, &c. it shall be in such form as is prescribed by the Minister. 1912-13, c. 31, s. 4.

Provided that it shall not be necessary to transmit the said statement to the owner or occupant of any land which is known to the secretary-treasurer to be exempt from the surtax. 1913, c. 46, s. 37.

(2) Upon receipt of such statement it shall be the duty of the person to whom it is directed to faithfully and correctly enter thereon the information desired respecting his land whereupon he shall sign the same in the presence of a witness and return it by post to the secretary-treasurer not later than the fifteenth day of December.

(3) In case any owner or occupant in filing said statement makes therein any false declaration or statement of fact concerning the particulars required respecting his land such owner or occupant shall be liable on summary conviction to a fine not exceeding \$100 and costs.

(4) All such statements when received shall be filed by the secretary for the use of the assessor of the municipality.

Provided that in case any owner or occupant of any land fails neglects or refuses to transmit to the secretary-treasurer the said statement or in case such statement as received by the secretary-treasurer is incomplete in any essential particular the assessor shall include the land of such owner or occupant in the surtax roll and such land shall be subject to the surtax unless it is struck from the roll as hereinafter provided.

And provided further that all land held under lease from the Crown for grazing purposes shall be exempt from being included in the said surtax roll. 1912-13, c. 11, s. 4.

323d In the year 1914 and annually hereafter the assessor shall prepare a separate assessment roll to be known as the surtax roll which shall include all lands within the municipality subject to a surtax as hereinafter provided and such roll shall be in such form as is prescribed by the Minister. 1912-13, c. 31, s. 4.

323e The lands to be included in the surtax roll and to be subject to the said surtax shall be.

- 1 The land of any owner or occupant not exceeding 320 acres which has less than one-quarter of its area under cultivation unless such owner or occupant is an actual resident.

upon the said land or resides upon a farm of an area of at least eighty acres situate within a distance of nine miles therefrom in a direct line, exclusive of the width of road allowances crossed in the measurement, and owned solely and occupied by him, or on a farm of that area and so situate, owned solely and occupied by his father, mother, son, daughter, brother or sister, 1913, c. 46, s. 3b

TABLE
No. 11
Municipal
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2. The land of any owner or occupant exceeding 320 acres but not greater than 640 acres which has less than one-quarter of its area under cultivation,
3. The land of any owner or occupant exceeding 640 acres but not greater than 1,280 acres which has less than one-half of its area under cultivation,
4. The land of any owner or occupant exceeding 1,280 acres but not greater than 1,920 acres which has less than one-half of its area under cultivation,
5. The land of any owner or occupant exceeding 1,920 acres

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323f In case any owner or occupant fails, neglects or refuses to fill in and return within the time prescribed the statement referred to in section 323e heretofore and by reason of such failure, neglect or refusal his land is included in the said surtax roll. He may have the same struck therefrom by appearing at a meeting of the council by himself or through an agent on or before the thirtieth day of November of the year in which the assessment is made and satisfying the council that the said lands should not have been included in the said roll.

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(2) Any amendment or alteration made in the said roll in pursuance of the provisions of this section shall be initialed by the secretary-treasurer and receive of the municipality. 1912-13, c. 31, s. 4; 1917, c. 46, s. 39

323g A copy of the surtax roll shall be posted in the office of the secretary-treasurer and shall be available for inspection and examination in the same manner and at the same time as the assessment roll of the municipality. 1912-13, c. 31, s. 4.

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323h The surtax roll shall contain a column in which shall be entered the amount of the surtax levied on the lands enumerated and described in the said roll and notice of the said tax shall be given in the ordinary tax notice of the municipality a column being provided for this purpose. 1912-13, c. 31, s. 4.

APPENDIX

No. 1
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323. Except as herein provided all the provisions of The Rural Municipality Act respecting the assessment, levy and collection of municipal taxes including penalties for non payment of taxes and provisions for enforcing payment of same shall *mutatis mutandis* apply to the said surtax in the same manner and to the same extent as if the said surtax were part of the general municipal levy and for these purposes the said surtax roll shall be deemed to be and taken as a part of the assessment and tax roll of the municipality. 1912-13, c. 31, s. 4.

In the Privy Council

On Appeal from the Court of Appeal
for the Province of Saskatchewan

BETWEEN

THE GOVERNOR AND COMPANY OF
ADVENTURERS OF ENGLAND TRAD-
ING INTO HUDSON'S BAY,
(Defendant) Appellant,

AND

THE COUNCIL OF THE RURAL MUNICI-
PALITY OF BEATT'S LAKE No. 129,
THE COUNCIL OF THE RURAL MUNI-
CIPALITY OF REDBURN No. 130; THE
COUNCIL OF THE RURAL MUNICIPAL-
ITY OF CHAPLIN No. 164, THE COUNCIL
OF THE RURAL MUNICIPALITY OF
ABERNETHY No. 186, THE COUNCIL OF
THE RURAL MUNICIPALITY OF CRAIK
No. 222; AND THE COUNCIL OF THE
RURAL MUNICIPALITY OF NIPAWIN
No. 487,
(Plaintiffs) Respondents.

Joint Appendix of Statutes



